



**MUNISIPALITEIT / MUNICIPALITY**

**BERGRIVIER**

**DRAFT BUDGET / VOORLOPIGE BEGROTING**

**2014 / 2015 – 2015/2016 – 2016/2017**



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# Part 1 – Annual Budget

## 1.1 Mayor's Report

It is my privilege to table this budget and other related documents for 2014/2015 and the two outer years as prescribed in terms of section 16 of the Municipal Finance Management Act.

As a result of the intensive planning process undertaken through the IDP, the budget presented today is in line with the needs of the communities we serve. The operating budget amounts to R226.319 million. The bulk of the income is derived from Assessment Rates and User Charges for Services.

The capital budget amounts to just more than R49.649 million. Expenditure out of own funds are R6.043 million. New loan funding of R6 million will be taken up in the financial year. In addition to this, external grants of R 37.606 million are included in this budget. The Housing Grant funds the bulk of the externally funded projects.

The following adjustments to the employee related costs were made:

- The general salary increase of 6.80% must be implement
- Notch increases are limited to 2.35% where applicable
- The total employee costs will not increase by more than 8% on the 2013/2014 budgeted amount.

Given the global economic realities the council tariff increases were limit to approximately 8%.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Bergrivier Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles in the compilation of the municipality's financial plan is essential and critical to ensure that Bergrivier Municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

Our responsibility as a sphere of government is to ensure that the quality of life of all that live and work in Bergrivier Municipality is improved. We will continue to engage in both progressive and meaningful discussions with our communities to shape a clear path from which governance, and development, will draw guidance and direction. The Council will continue to pursue and encourage community participation programmes to ensure our plans are in line with community needs.

In conclusion, I would like to thank the Municipal Manager, the Chief Financial Officer and the personnel in the Budget Office, Directors and other personnel who were involved in compiling this IDP and budget. The effort and hard work that have already gone into this

have not gone unnoticed and Council would like to express their appreciation to all involved.

## **1.2 Council Resolution (Recommended)**

1. The Council of Bergrivier Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The annual budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2;
    - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3;
    - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
    - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
  - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - 1.2.1. Budgeted Financial Position – Table A6;
    - 1.2.2. Budgeted Cash Flows – Table A7;
    - 1.2.3. Cash backed reserves and accumulated surplus reconciliation – Table A8;
    - 1.2.4. Asset management – Table A9; and
    - 1.2.5. Basic service delivery measurement – Table A10.
2. The Council of Bergrivier Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014:
  - 2.1. the tariffs for property rates,
  - 2.2. the tariffs for electricity,
  - 2.3. the tariffs for the supply of water
  - 2.4. the tariffs for sanitation services
  - 2.5. the tariffs for solid waste services
3. The Council of Bergrivier Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014 the tariffs for other services as contained in the tariff list included in the budget document.
4. To give proper effect to the municipality's annual budget, the Council of Bergrivier Municipality approves:
  - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of section 8 of the Municipal Budget and Reporting Regulations.
  - 4.2. That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2014/15 financial year limited to an amount of R6 million in terms of Section 46 of the Municipal Finance Management Act.
  - 4.3. That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.

## 5. Changes to existing draft policies.

5.1. Asset management policy	No change
5.2. Cash Management and Investment policy	No change
5.3. Credit control and Debt collection policy	Change
• Changes are made to paragraph 23.1(1) and (2) of the policy	
5.4. Property Rates policy	Change
• Changes are made to paragraph 12.2 and 13.2(i) of the policy	
5.5. Tariff policy	Change
• Changes are made to paragraph 3.7.1 and 4.3.2 of the policy	
5.6. Virement policy	Change
• Paragraph 6.1 is changed. The example has been Removed from the paragraph	
5.7. Property Rates Bylaw	No change
5.8. Supply Chain Management policy	No change

## 6. That the approval of the attached budget be on the condition that the application for electricity tariffs as contained therein, be approved by NERSA before the start of the financial year 2014/15.

### 1.3 Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 70 and 71 was used to guide the compilation of the 2014/15 MTREF.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from West Coast District Municipality and Eskom), which is placing upward pressure on service tariffs to

- residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Salary increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable borrowing for the funding of capital projects.

The following budget principles and guidelines directly informed the compilation of the 2014/15 MTREF:

- The 2013/14 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2014/15 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

The following table is a consolidated overview of the proposed 2014/15 Medium-term Revenue and Expenditure Framework:

#### **Consolidated Overview of the 2014/15 MTREF**

	<b>Adjustment Budget</b>	<b>Budget Year 2014 - 2015</b>	<b>Budget Year 2015 - 2016</b>	<b>Budget Year 2016 - 2017</b>
<b>Total Revenue (including Capital Transfers)</b>	226,221,500	263,924,471	270,893,767	288,124,404
<b>Total Expenditure</b>	211,775,999	231,555,875	245,977,898	266,148,094
<b>Surplus/(Deficit) after Capital Transfers</b>	14,445,501	32,368,596	24,915,869	21,976,310
<b>Total Capital Expenditure</b>	23,942,000	43,520,000	47,827,500	31,572,710

Total operating revenue has grown by 10.22 per cent or R20.993 million for the 2014/15 financial year when compared to the 2013/14 Adjustments Budget. For the two outer years, operational revenue will increase by 6.55 and 7.91 per cent respectively, equating to a total revenue growth of R33.901 million over the MTREF when compared to the 2014/15 financial year.

Total operating expenditure for the 2014/15 financial year has been appropriated at R231.555 million and translates into a budgeted surplus of R32.368 million. When compared to the 2013/14 Adjustments Budget, operational expenditure has grown by 9.34 per cent in the 2014/15 budget and by 6.23 and 8.20 per cent for each of the respective outer years of the MTREF. The expenditure for the two outer years increases with R14.422 million and R20.170 million respectively.

The capital budget of R49.649 million for 2014/15 increase with 107.37 percent when compared to the 2013/14 Adjustment Budget. This big increase is due to Housing Grant of R 21.769 million. The capital programme decreases to R42,835 million in the 2015/16 financial year and then evens out in 2016/17 to R41.462 million. Borrowing will contribute 12.08, 14.12 and 13.02

per cent of capital expenditure in each of the MTREF years. The balance will be funded from internally generated funds and grants.

## **1.4 Operating Revenue Framework**

For Bergrivier Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

### **1.4.1 Property Rates**

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be a minimum of 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R5 000 reduction on the market value of a property will be granted in terms of the Municipality's own Property Rates Policy;
- For pensioners, physically and mentally disabled persons, a maximum rebate of 50 per cent will be granted to owners of rate-able property. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
  - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
  - The property must be categorized as residential.
- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur

sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2014/15 financial year based on approximately 8 per cent increase from 1 July 2014 is contained below:

#### Comparison of proposed rates to levy for the 2014/15 financial year

Category	Current Tariff (1 July 2013)	Proposed tariff (from 1 July 2014)
	<b>c</b>	<b>C</b>
Residential properties	.00851	.00919
State owned properties	.00851	.00919
Business & Commercial	.00936	.01011
Agricultural	.00213	.00230

### 1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014.

Better maintenance of infrastructure, new reservoir construction and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability.

A tariff increase of approximately 8 per cent from 1 July 2014 for water is proposed. In addition 6 kℓ water per month will **ONLY** be granted free of charge to registered indigent residents.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

#### Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2013/14 BTW Incl	PROPOSED TARIFFS 2014/15 BTW Incl
	Rand per kℓ	Rand per kℓ
<b>RESIDENTIAL</b>		
(i) 0 to 6 kℓ per 30-day period	5.42	5.85
(ii) 7 to 20 kℓ per 30-day period	10.91	11.79
(iii) 21 to 50 kℓ per 30-day period	10.92	11.79
(iv) 51 to 100 kℓ per 30-day period	12.57	13.58
(v) 101 to 200 kℓ per 30-day period	13.21	14.26
(vi) 201 to 1000 kl per 30-day period	13.90	15.01



CATEGORY	CURRENT TARIFFS 2013/14 BTW Incl	PROPOSED TARIFFS 2014/15 BTW Incl
	Rand per kℓ	Rand per kℓ
(vii) 1001 to 1500 kl per 30-day period	11.80	12.75
(viii) 1501 to 2000 kl per 30-day period	10.03	10.83
(ix) More than 2000 kℓ per 30-day period:	8.49	9.17

The tariff structure of the 2014/15 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption a higher rate, steadily increasing to a rate of R15.01 per kilolitre for consumption in excess of 200kℓ per month, thereafter the rate decrease.

### 1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. An 8.06 percent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2014.

Considering the Eskom increases, the consumer tariff had to be increased by approximately 7.30 per cent to offset the additional bulk purchase cost from 1 July 2014. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

50 kWh free electricity per month will **ONLY** be granted to registered indigents and households with 20 Ampere connections.

The following table shows the impact of the proposed increases in electricity tariffs for domestic customers:

**Table 4 Comparison between current electricity charges and increases (Domestic)**

Monthly consumption kWh	Current Tariff BTW Incl	Proposed Tariff BTW Incl	Percentage change
0 - 50	.77	.83	7.3%
51 - 350	.97	1.04	7.3%
351 - 600	1.10	1.18	7.3%
601 +	1.20	1.29	7.3%

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2011. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor). The council has entered into discussions with NERSA regarding the suitability of the NERSA proposed stepped tariffs compared to those already being implemented by the Municipality already. Until the discussions are concluded, the Municipality will maintain the current stepped structure of its electricity tariffs.

The approved budget for the Electricity Division can only be utilised for certain committed upgrade projects and to strengthen critical infrastructure (e.g. substations without back-up supply).

Owing to the high increases in Eskom's bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff

increases would be unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding of the infrastructure be considered and approved to spread the burden over the life span of the assets.

#### **1.4.4 Sanitation and Impact of Tariff Increases**

A tariff increase of approximately 8 per cent for sanitation from 1 July 2014 is proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes approximately 20 per cent of waste water treatment input costs, therefore the higher than CPI increase of 8 per cent for sanitation tariffs. The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents; and
- The total revenue expected to be generated from rendering this service amounts to R11.588 million for the 2014/15 financial year.

#### **1.4.5 Waste Removal and Impact of Tariff Increases**

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to this deficit are repairs and maintenance on vehicles; increases in general expenditure such as petrol and diesel and the cost of remuneration. An 8 percent increase in the waste removal tariff is proposed from 1 July 2014. Higher increases will not be viable in 2014/15 owing to the significant increases implemented in previous financial years as well as the overall impact of higher than inflation increases of other services. Any increase higher than 8 per cent would be counter-productive and will result in affordability challenges for individual rates payers raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2014:

**Table 5 Comparison between current waste removal fees and increases**

	<b>CURRENT TARIFFS 2013/14 BTW Incl</b>	<b>PROPOSED TARIFFS 2014/15 BTW Incl</b>
Solid Waste removal	R 157.62	R 170.22

#### **1.4.6 Overall impact of tariff increases on households**

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

**Table SA14 – Household bills**

WC013 Bergrivier - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % Incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
Rates and services charges:											
Property rates		370.04	402.33	446.53	482.23	482.23	482.23	8.0%	520.77	562.43	607.42
Electricity: Basic levy		92.20	111.00	128.00	137.59	137.59	137.59	7.3%	147.64	159.45	172.21
Electricity: Consumption		622.00	760.53	854.00	918.02	918.02	918.02	11.2%	1,020.76	1,102.42	1,190.62
Water: Basic levy		–	27.00	31.32	33.83	33.83	33.83	8.0%	36.54	39.46	42.62
Water: Consumption		174.74	183.37	212.72	258.25	258.25	258.25	8.0%	278.99	301.31	325.42
Sanitation		81.99	88.55	94.75	102.33	102.33	102.33	8.0%	110.52	119.36	128.91
Refuse removal		103.07	111.32	128.02	138.26	138.26	138.26	8.0%	149.32	161.27	174.17
Other		–	–	–	–	–	–	–	–	–	–
sub-total		1,444.04	1,684.10	1,895.34	2,070.52	2,070.52	2,070.52	9.4%	2,264.54	2,445.71	2,641.36
VAT on Services		150.36	179.45	202.83	222.36	222.36	222.36	9.8%	244.13	263.66	284.75
Total large household bill:		1,594.40	1,863.55	2,098.18	2,292.88	2,292.88	2,292.88	9.4%	2,508.67	2,709.36	2,926.11
% increase/-decrease			16.9%	12.6%	9.3%	–	–		9.4%	8.0%	8.0%
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
Rates and services charges:											
Property rates		261.20	284.00	315.20	340.40	340.40	340.40	8.0%	367.60	397.01	428.77
Electricity: Basic levy		92.20	111.00	128.00	137.59	137.59	137.59	7.3%	147.64	159.45	172.21
Electricity: Consumption		294.63	334.21	372.00	399.89	399.89	399.89	16.4%	465.44	502.67	542.89
Water: Basic levy		–	27.00	31.32	33.83	33.83	33.83	8.0%	36.54	39.46	42.62
Water: Consumption		138.34	145.16	168.38	210.37	210.37	210.37	8.0%	227.27	245.45	265.08
Sanitation		81.99	88.55	94.75	102.33	102.33	102.33	8.0%	110.52	119.36	128.91
Refuse removal		103.07	111.32	128.02	138.26	138.26	138.26	8.0%	149.32	161.27	174.17
Other		–	–	–	–	–	–	–	–	–	–
sub-total		971.43	1,101.24	1,237.67	1,362.67	1,362.67	1,362.67	10.4%	1,504.32	1,624.67	1,754.64
VAT on Services		99.43	114.42	129.15	143.12	143.12	143.12	11.2%	159.14	171.87	185.62
Total small household bill:		1,070.86	1,215.66	1,366.82	1,505.78	1,505.78	1,505.78	10.5%	1,663.47	1,796.54	1,940.27
% increase/-decrease			13.5%	12.4%	10.2%	–	–		10.5%	8.0%	8.0%
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
Rates and services charges:											
Property rates		152.37	165.67	183.87	198.57	198.57	198.57	8.0%	214.43	231.59	250.12
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		173.68	189.48	237.00	254.77	254.77	254.77	7.5%	273.90	295.81	319.47
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		101.93	106.96	124.04	133.98	133.98	133.98	8.0%	144.76	156.34	168.85
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		427.98	462.11	544.91	587.31	587.31	587.31	7.8%	633.09	683.74	738.44
VAT on Services		38.58	41.50	50.55	54.42	54.42	54.42	7.7%	58.61	63.30	68.37
Total small household bill:		466.56	503.61	595.45	641.74	641.74	641.74	7.8%	691.70	747.04	806.80
% increase/-decrease			7.9%	18.2%	7.8%	–	–		7.8%	8.0%	8.0%

## 1.5 Operating Expenditure Framework

Bergrivier Municipality's expenditure framework for the 2014/15 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and

The following table is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure):

Description	2013/14	2014/15 Medium Term Revenue & Expenditure		
R thousand	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Expenditure By Type</u>				
Employee related costs	79,649	89,316	95,720	102,994
Remuneration of councillors	4,457	4,714	5,053	5,437
Debt impairment	918	1,903	2,040	2,195
Depreciation & asset impairment	16,406	17,460	18,717	20,140
Finance charges	10,160	10,189	10,814	11,610
Bulk purchases	56,810	61,025	65,419	70,391
Other materials	–	–	–	–
Contracted services	–	–	–	–
Transfers and grants	2,566	3,070	3,291	3,541
Other expenditure	40,810	43,879	44,924	49,840
Loss on disposal of PPE	–	–	–	–
<b>Total Expenditure</b>	<b>211,776</b>	<b>231,556</b>	<b>245,978</b>	<b>266,148</b>

The budgeted allocation for employee related costs for the 2014/15 financial year totals R89.316 million, which equals 39 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6.8 per cent for the 2014/15 financial year. As part of the planning assumptions and interventions the Management made a suggestion that the previous year's budget for employee costs must only be increase with 8% or 10%. This must include the yearly increase and any new posts.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Council's budget.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R17.460 million for the 2014/15 financial year and equates to 7.50 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 4.4 per cent (R10.189 million) of operating expenditure excluding annual redemption for 2014/15 and increases to R11.610 million by 2016/17.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from West Coast District Municipality. The annual price increases have been factored into the

budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Further details relating to contracted services can be seen in Table SA1

## 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

### 2014/15 Medium-term capital budget per vote

Vote Description	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure		
	Original Budget	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand					
<u>Capital expenditure - Vote</u>					
<u>Multi-year expenditure to be appropriated</u>					
Vote 1 - Municipal Manager	-	-	-	-	-
Vote 2 - Finance	-	-	400	1,100	850
Vote 3 - Corporate Services	-	-	-	300	-
Vote 4 - Technical Services	10,586	11,273	30,618	20,587	11,955
Capital multi-year expenditure sub-total	10,586	11,273	31,018	21,987	12,805
<u>Single-year expenditure to be appropriated</u>					
Vote 1 - Municipal Manager	5	5	103	36	36
Vote 2 - Finance	400	486	30	30	30
Vote 3 - Corporate Services	763	814	4,513	5,102	5,460
Vote 4 - Technical Services	11,466	11,364	13,985	15,681	23,132
Capital single-year expenditure sub-total	12,633	12,669	18,631	20,848	28,658
Total Capital Expenditure - Vote	23,219	23,942	49,649	42,836	41,463

The Capital Budget increases from R23 942 million in 2013/14 to R49 649 million in 2014/15. This overall growth of 107.37% can be attributed to various factors:

- Increased allocations made by National and Provincial spheres of Government for the Housing and Libraries

Total new assets represent 80.21 per cent or R39.825 million of the total capital budget while asset renewal equates to 19.79 per cent or R9.824 million. Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management). In addition to the Table A9, Tables SA34a, b, c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

The future operational costs and revenues associated with the capital programme have been included in Table SA35.

# 1.7 Annual Budget Tables

Table A1 - Budget Summary

WC013 Bergrivier - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	30,967	32,930	38,238	46,496	45,860	45,860	45,860	51,740	55,901	60,385
Service charges	79,590	92,521	98,338	112,440	112,313	112,313	112,313	123,675	132,858	142,217
Investment revenue	1,317	873	551	300	900	900	900	1,000	1,350	1,000
Transfers recognised - operational	23,349	41,100	35,483	32,014	32,994	32,994	32,994	37,007	37,324	41,870
Other own revenue	11,900	10,078	12,060	11,912	13,259	13,259	13,259	12,897	13,703	14,748
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>147,122</b>	<b>177,501</b>	<b>184,670</b>	<b>203,161</b>	<b>205,326</b>	<b>205,326</b>	<b>205,326</b>	<b>226,319</b>	<b>241,135</b>	<b>260,220</b>
Employee costs	61,244	66,913	72,161	81,035	79,649	79,649	79,649	89,316	95,720	102,994
Remuneration of councillors	3,532	4,094	4,259	4,198	4,457	4,457	4,457	4,714	5,053	5,437
Depreciation & asset impairment	12,315	15,977	14,481	17,225	16,406	16,406	16,406	17,460	18,717	20,140
Finance charges	9,826	9,376	9,263	9,752	10,160	10,160	10,160	10,189	10,814	11,610
Materials and bulk purchases	40,210	49,038	54,421	55,903	56,810	56,810	56,810	61,025	65,419	70,391
Transfers and grants	1,743	1,784	2,393	2,536	2,566	2,566	2,566	3,070	3,291	3,541
Other expenditure	36,213	52,564	30,951	39,179	41,728	41,728	41,728	45,782	46,964	52,035
<b>Total Expenditure</b>	<b>165,082</b>	<b>199,746</b>	<b>187,929</b>	<b>209,829</b>	<b>211,776</b>	<b>211,776</b>	<b>211,776</b>	<b>231,556</b>	<b>245,978</b>	<b>266,148</b>
<b>Surplus/(Deficit)</b>	<b>(17,960)</b>	<b>(22,245)</b>	<b>(3,259)</b>	<b>(6,667)</b>	<b>(6,450)</b>	<b>(6,450)</b>	<b>(6,450)</b>	<b>(5,237)</b>	<b>(4,842)</b>	<b>(5,928)</b>
Transfers recognised - capital	18,968	14,922	10,885	20,534	20,896	20,896	20,896	37,606	29,758	27,904
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1,008</b>	<b>(7,323)</b>	<b>7,627</b>	<b>13,866</b>	<b>14,446</b>	<b>14,446</b>	<b>14,446</b>	<b>32,369</b>	<b>24,916</b>	<b>21,976</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1,008</b>	<b>(7,323)</b>	<b>7,627</b>	<b>13,866</b>	<b>14,446</b>	<b>14,446</b>	<b>14,446</b>	<b>32,369</b>	<b>24,916</b>	<b>21,976</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>30,190</b>	<b>26,902</b>	<b>19,091</b>	<b>23,219</b>	<b>23,942</b>	<b>23,942</b>	<b>23,942</b>	<b>49,649</b>	<b>42,836</b>	<b>41,463</b>
Transfers recognised - capital	16,012	14,487	10,885	20,534	20,896	20,896	20,896	37,606	29,759	27,904
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	13,460	3,000	3,600	1,750	1,750	1,750	1,750	6,000	6,050	5,400
Internally generated funds	718	9,415	4,606	936	1,296	1,296	1,296	6,043	7,027	8,159
<b>Total sources of capital funds</b>	<b>30,190</b>	<b>26,902</b>	<b>19,091</b>	<b>23,219</b>	<b>23,942</b>	<b>23,942</b>	<b>23,942</b>	<b>49,649</b>	<b>42,836</b>	<b>41,463</b>
<b>Financial position</b>										
Total current assets	58,035	61,986	67,590	47,942	63,482	63,482	63,482	71,209	64,685	67,880
Total non current assets	208,593	272,015	275,075	279,117	275,328	275,328	275,328	313,530	338,073	359,876
Total current liabilities	28,411	36,946	32,876	35,832	52,624	52,624	52,624	27,254	29,458	31,922
Total non current liabilities	89,208	97,267	100,991	106,117	110,972	110,972	110,972	112,350	120,439	129,593
Community wealth/Equity	149,009	199,788	208,798	185,109	175,214	175,214	175,214	245,134	252,861	266,242
<b>Cash flows</b>										
Net cash from (used) operating	17,414	17,752	18,521	31,032	28,266	28,266	28,266	58,973	28,685	36,705
Net cash from (used) investing	(36,368)	(24,121)	(18,080)	(23,219)	(24,052)	(24,052)	(24,052)	(49,649)	(42,836)	(41,463)
Net cash from (used) financing	11,133	1,400	1,216	(7,530)	(98)	(98)	(98)	1,422	3,788	4,286
<b>Cash/cash equivalents at the year end</b>	<b>14,611</b>	<b>9,642</b>	<b>11,300</b>	<b>3,985</b>	<b>15,466</b>	<b>15,466</b>	<b>15,466</b>	<b>26,213</b>	<b>15,851</b>	<b>15,379</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	14,611	9,642	11,354	3,985	15,467	15,467	15,467	26,213	16,451	15,979
Application of cash and investments	(15,898)	(18,083)	(32,472)	(3,271)	7,280	7,280	7,280	(17,451)	(18,285)	(20,609)
<b>Balance - surplus (shortfall)</b>	<b>30,508</b>	<b>27,725</b>	<b>43,826</b>	<b>7,257</b>	<b>8,187</b>	<b>8,187</b>	<b>8,187</b>	<b>43,664</b>	<b>34,735</b>	<b>36,588</b>
<b>Asset management</b>										
Asset register summary (WDV)	208,335	270,117	273,659	279,117	275,218	275,218	307,631	307,631	331,749	353,072
Depreciation & asset impairment	12,315	15,977	14,481	17,225	16,406	16,406	17,460	17,460	18,717	20,140
Renewal of Existing Assets	7,741	2,116	1,788	2,507	2,258	2,258	2,258	9,824	14,478	8,102
Repairs and Maintenance	4,548	2,965	4,838	4,378	4,750	4,750	5,412	5,412	5,801	6,242
<b>Free services</b>										
Cost of Free Basic Services provided	8,673	9,516	11,665	10,533	10,533	10,533	10,154	10,154	11,580	13,266
Revenue cost of free services provided	10,007	11,213	13,588	11,485	11,485	11,485	12,938	12,938	14,564	16,476
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC013 Bergrivier - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
<b>Revenue - Standard</b>												
Governance and administration			56,222	59,418	67,479	77,448	80,411	80,411	86,719	94,665	102,403	
Executive and council			18,804	20,727	24,069	25,730	26,092	26,092	27,864	31,584	34,660	
Budget and treasury office			35,833	37,875	42,782	51,039	52,110	52,110	57,584	62,356	66,961	
Corporate services			1,584	816	629	679	2,209	2,209	1,271	725	782	
Community and public safety			14,199	26,230	8,349	15,531	15,875	15,875	32,090	21,532	20,854	
Community and social services			803	3,519	3,913	4,298	4,296	4,296	6,154	5,946	6,310	
Sport and recreation			2,671	3,282	2,797	3,142	3,143	3,143	3,099	3,184	3,408	
Public safety			1,517	121	764	727	882	882	1,033	1,116	1,205	
Housing			9,208	19,308	876	7,364	7,554	7,554	21,804	11,286	9,931	
Health			-	-	-	-	-	-	-	-	-	
Economic and environmental services			3,649	3,665	4,292	4,726	4,430	4,430	5,156	4,091	4,418	
Planning and development			578	580	545	411	601	601	711	606	655	
Road transport			3,071	3,085	3,747	4,315	3,829	3,829	4,445	3,485	3,763	
Environmental protection			-	-	-	-	-	-	-	-	-	
Trading services			92,020	103,110	115,435	125,990	125,506	125,506	139,958	150,606	160,449	
Electricity			51,774	60,424	67,739	73,259	73,127	73,127	82,625	90,107	97,228	
Water			13,324	14,845	16,712	20,547	18,936	18,936	20,155	21,677	23,357	
Waste water management			15,202	16,513	18,915	19,908	20,717	20,717	22,487	23,409	24,055	
Waste management			11,721	11,328	12,069	12,276	12,726	12,726	14,691	15,412	15,809	
Other			4	-	-	-	-	-	-	-	-	
Total Revenue - Standard			2	166,090	192,423	195,556	223,695	226,222	226,222	263,924	270,894	288,124
<b>Expenditure - Standard</b>												
Governance and administration				39,901	44,609	43,447	47,230	49,619	49,619	53,272	56,228	62,008
Executive and council				11,589	15,895	13,035	18,513	17,665	17,665	19,014	20,251	22,135
Budget and treasury office				8,676	10,805	10,509	9,890	10,976	10,976	11,102	11,169	13,180
Corporate services				19,636	17,909	19,904	18,827	20,978	20,978	23,156	24,808	26,693
Community and public safety				24,134	41,948	20,549	24,305	22,670	22,670	28,304	30,309	32,607
Community and social services				4,785	5,696	5,867	6,863	5,613	5,613	6,508	6,944	7,467
Sport and recreation				9,182	9,296	8,424	10,433	10,595	10,595	12,142	13,016	14,005
Public safety				3,991	4,717	4,518	6,056	5,458	5,458	8,462	9,071	9,761
Housing				6,176	22,239	1,739	953	1,004	1,004	1,192	1,278	1,375
Health				-	-	-	-	-	-	-	-	-
Economic and environmental services				18,633	19,726	23,648	25,334	27,465	27,465	27,763	28,532	30,701
Planning and development				2,243	2,387	2,523	3,031	3,305	3,305	3,684	3,949	4,249
Road transport				16,390	17,339	21,125	22,304	24,160	24,160	24,079	24,584	26,452
Environmental protection				-	-	-	-	-	-	-	-	-
Trading services				82,414	93,463	100,285	112,960	112,022	112,022	122,217	130,908	140,832
Electricity				51,492	60,410	66,637	72,854	73,128	73,128	78,774	84,446	90,864
Water				12,122	11,890	14,916	15,884	15,466	15,466	17,075	18,305	19,696
Waste water management				6,981	7,044	6,628	8,025	8,439	8,439	9,427	10,106	10,874
Waste management				11,819	14,118	12,104	16,196	14,989	14,989	16,941	18,052	19,398
Other			4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard			3	165,082	199,746	187,929	209,829	211,776	211,776	231,556	245,978	266,148
Surplus/(Deficit) for the year				1,008	(7,323)	7,627	13,866	14,446	14,446	32,369	24,916	21,976

**Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

WC013 Bergrivier - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote		1									
Vote 1 - Municipal Manager			18,804	20,727	24,069	25,730	26,092	26,092	27,864	31,584	34,660
Vote 2 - Finance			35,833	37,875	42,782	51,039	52,110	52,110	57,584	62,356	66,961
Vote 3 - Corporate Services			8,401	9,110	10,402	11,232	12,491	12,491	14,478	13,963	14,936
Vote 4 - Technical Services			103,052	124,711	118,303	135,694	135,529	135,529	163,998	162,991	171,567
Vote 5 - [NAME OF VOTE 5]			-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]			-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	166,090	192,423	195,556	223,695	226,222	226,222	263,924	270,894	288,124
Expenditure by Vote to be appropriated		1									
Vote 1 - Municipal Manager			11,589	15,895	13,035	18,513	17,665	17,665	19,014	20,251	22,135
Vote 2 - Finance			9,205	10,799	10,509	9,890	10,976	10,976	11,102	11,169	13,180
Vote 3 - Corporate Services			26,348	27,003	27,897	32,053	30,669	30,669	37,212	39,855	42,879
Vote 4 - Technical Services			117,940	146,049	136,489	149,372	152,466	152,466	164,227	174,703	187,954
Vote 5 - [NAME OF VOTE 5]			-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]			-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	165,082	199,746	187,929	209,829	211,776	211,776	231,556	245,978	266,148
Surplus/(Deficit) for the year		2	1,008	(7,323)	7,627	13,866	14,446	14,446	32,369	24,916	21,976



Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC013 Bergrivier - Table A4 Budgeted Financial Performance (revenue and expenditure)

WC015 Bergriver - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue By Source</b>											
Property rates	2	30,967	32,930	38,238	46,496	45,860	45,860	45,860	51,740	55,901	60,385
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	48,898	58,070	60,891	70,423	69,824	69,824	69,824	76,927	83,091	89,744
Service charges - water revenue	2	12,020	13,892	15,126	19,350	17,600	17,600	17,600	18,625	20,039	21,589
Service charges - sanitation revenue	2	5,229	5,445	5,724	5,639	6,210	6,210	6,210	6,572	6,789	6,847
Service charges - refuse revenue	2	9,064	9,698	10,509	10,035	10,479	10,479	10,479	12,001	12,507	12,732
Service charges - other		4,379	5,416	6,088	6,993	8,200	8,200	8,200	9,550	10,431	11,305
Rental of facilities and equipment		2,711	2,792	2,804	2,843	2,836	2,836	2,836	3,207	3,302	3,536
Interest earned - external investments		1,317	873	551	300	900	900	900	1,000	1,350	1,000
Interest earned - outstanding debtors		2,392	2,547	2,440	2,700	3,000	3,000	3,000	2,889	3,120	3,370
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		1,520	44	760	705	853	853	853	1,005	1,085	1,171
Licences and permits		1,281	1,347	1,240	1,530	1,150	1,150	1,150	1,300	1,404	1,516
Agency services		1,369	950	1,609	1,754	1,670	1,670	1,670	1,958	2,114	2,283
Transfers recognised - operational		23,349	41,100	35,483	32,014	32,994	32,994	32,994	37,007	37,324	41,870
Other revenue	2	2,432	2,316	3,207	2,380	3,750	3,750	3,750	2,538	2,678	2,872
Gains on disposal of PPE		195	82	(0)	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		147,122	177,501	184,670	203,161	205,326	205,326	205,326	226,319	241,135	260,220
<b>Expenditure By Type</b>											
Employee related costs	2	61,244	66,913	72,161	81,035	79,649	79,649	79,649	89,316	95,720	102,994
Remuneration of councillors		3,532	4,094	4,259	4,198	4,457	4,457	4,457	4,714	5,053	5,437
Debt impairment	3	2,423	2,894	437	918	918	918	918	1,903	2,040	2,195
Depreciation & asset impairment	2	12,315	15,977	14,481	17,225	16,406	16,406	16,406	17,460	18,717	20,140
Finance charges		9,826	9,376	9,263	9,752	10,160	10,160	10,160	10,189	10,814	11,610
Bulk purchases	2	40,210	49,038	54,421	55,903	56,810	56,810	56,810	61,025	65,419	70,391
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		1,743	1,784	2,393	2,536	2,566	2,566	2,566	3,070	3,291	3,541
Other expenditure	4, 5	33,790	49,671	30,515	38,262	40,810	40,810	40,810	43,879	44,924	49,840
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		165,082	199,746	187,929	209,829	211,776	211,776	211,776	231,556	245,978	266,148
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital		18,968	14,922	10,885	20,534	20,896	20,896	20,896	37,606	29,758	27,904
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1,008	(7,323)	7,627	13,866	14,446	14,446	14,446	32,369	24,916	21,976
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1,008	(7,323)	7,627	13,866	14,446	14,446	14,446	32,369	24,916	21,976
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,008	(7,323)	7,627	13,866	14,446	14,446	14,446	32,369	24,916	21,976
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		1,008	(7,323)	7,627	13,866	14,446	14,446	14,446	32,369	24,916	21,976

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

WC013 Bergrivier - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure, to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	400	1,100	850
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	300	-
Vote 4 - Technical Services		22,173	-	610	10,586	11,273	11,273	11,273	30,618	20,587	11,955
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>22,173</b>	<b>-</b>	<b>610</b>	<b>10,586</b>	<b>11,273</b>	<b>11,273</b>	<b>11,273</b>	<b>31,018</b>	<b>21,987</b>	<b>12,805</b>
<b>Single-year expenditure, to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		-	-	15	5	5	5	5	103	36	36
Vote 2 - Finance		499	1	69	400	486	486	486	30	30	30
Vote 3 - Corporate Services		1,798	1,147	1,813	763	814	814	814	4,513	5,102	5,460
Vote 4 - Technical Services		5,720	25,753	16,584	11,466	11,364	11,364	11,364	13,985	15,681	23,132
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>8,017</b>	<b>26,902</b>	<b>18,481</b>	<b>12,633</b>	<b>12,669</b>	<b>12,669</b>	<b>12,669</b>	<b>18,631</b>	<b>20,848</b>	<b>28,658</b>
<b>Total Capital Expenditure - Vote</b>		<b>30,190</b>	<b>26,902</b>	<b>19,091</b>	<b>23,219</b>	<b>23,942</b>	<b>23,942</b>	<b>23,942</b>	<b>49,649</b>	<b>42,836</b>	<b>41,463</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>24,240</b>	<b>1,102</b>	<b>1,480</b>	<b>859</b>	<b>1,067</b>	<b>1,067</b>	<b>1,067</b>	<b>1,972</b>	<b>2,680</b>	<b>3,050</b>
Executive and council		22,173	69	630	5	5	5	5	103	36	36
Budget and treasury office		499	1	701	400	486	486	486	430	1,130	880
Corporate services		1,569	1,032	149	454	576	576	576	1,439	1,514	2,134
<b>Community and public safety</b>		<b>229</b>	<b>437</b>	<b>1,949</b>	<b>8,793</b>	<b>8,575</b>	<b>8,575</b>	<b>8,575</b>	<b>25,667</b>	<b>15,593</b>	<b>14,338</b>
Community and social services		83	145	901	278	312	312	312	691	1,204	1,079
Sport and recreation		146	246	70	1,052	722	722	722	2,637	2,461	2,719
Public safety		-	46	978	100	70	70	70	570	680	650
Housing		-	-	-	7,363	7,471	7,471	7,471	21,769	11,248	9,890
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>104</b>	<b>3,090</b>	<b>2,555</b>	<b>1,848</b>	<b>1,886</b>	<b>1,886</b>	<b>1,886</b>	<b>3,715</b>	<b>3,950</b>	<b>4,305</b>
Planning and development		-	-	1	28	28	28	28	155	300	-
Road transport		104	3,090	2,554	1,820	1,858	1,858	1,858	3,560	3,650	4,305
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>5,616</b>	<b>22,273</b>	<b>13,106</b>	<b>11,720</b>	<b>12,414</b>	<b>12,414</b>	<b>12,414</b>	<b>18,295</b>	<b>20,613</b>	<b>19,770</b>
Electricity		3,583	2,090	448	445	445	445	445	4,360	5,455	5,432
Water		-	4,781	1,477	185	408	408	408	7,109	13,814	5,555
Waste water management		-	12,743	10,649	11,084	11,555	11,555	11,555	5,588	806	641
Waste management		2,034	2,658	532	6	6	6	6	1,238	538	8,142
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>30,190</b>	<b>26,902</b>	<b>19,091</b>	<b>23,219</b>	<b>23,942</b>	<b>23,942</b>	<b>23,942</b>	<b>49,649</b>	<b>42,836</b>	<b>41,463</b>
<b>Funded by:</b>											
National Government		11,796	10,125	10,385	12,853	12,853	12,853	12,853	15,224	17,441	17,284
Provincial Government		4,126	4,362	500	7,681	8,043	8,043	8,043	22,382	12,318	10,620
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		90	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>16,012</b>	<b>14,487</b>	<b>10,885</b>	<b>20,534</b>	<b>20,896</b>	<b>20,896</b>	<b>20,896</b>	<b>37,606</b>	<b>29,759</b>	<b>27,904</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>6</b>	<b>13,460</b>	<b>3,000</b>	<b>3,600</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>6,000</b>	<b>6,050</b>	<b>5,400</b>
<b>Internally generated funds</b>		<b>718</b>	<b>9,415</b>	<b>4,606</b>	<b>936</b>	<b>1,296</b>	<b>1,296</b>	<b>1,296</b>	<b>6,043</b>	<b>7,027</b>	<b>8,159</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>30,190</b>	<b>26,902</b>	<b>19,091</b>	<b>23,219</b>	<b>23,942</b>	<b>23,942</b>	<b>23,942</b>	<b>49,649</b>	<b>42,836</b>	<b>41,463</b>

Table A6 - Budgeted Financial Position

WC013 Bergrivier - Table A6 Budgeted Financial Position

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
ASSETS												
Current assets												
Cash			14,611	9,642	11,354	3,985	15,467	15,467	15,467	26,213	16,451	15,979
Call investment deposits	1		-	-	-	-	-	-	-	-	-	-
Consumer debtors	1		37,808	42,382	48,817	36,423	44,455	44,455	44,455	43,065	46,166	49,674
Other debtors			5,368	3,473	3,060	5,770	1,560	1,560	1,560	524	562	604
Current portion of long-term receivables			-	2,510	1,981	-	-	-	-	-	-	-
Inventory	2		248	3,979	2,377	1,765	2,000	2,000	2,000	1,406	1,507	1,622
Total current assets			58,035	61,986	67,590	47,942	63,482	63,482	63,482	71,209	64,685	67,880
Non current assets												
Long-term receivables			258	1,898	1,416	-	110	110	110	5,899	6,324	6,804
Investments			-	-	-	-	-	-	-	-	-	-
Investment property			14,513	12,427	14,022	12,427	14,438	14,438	14,438	14,438	14,438	14,438
Investment in Associate			-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3		193,618	257,164	258,799	265,981	259,904	259,904	259,904	290,958	313,353	332,713
Agricultural			-	-	-	-	-	-	-	-	-	-
Biological			-	-	-	-	-	-	-	-	-	-
Intangible			204	527	838	709	876	876	876	2,235	3,958	5,921
Other non-current assets			-	-	-	-	-	-	-	-	-	-
Total non current assets			208,593	272,015	275,075	279,117	275,328	275,328	275,328	313,530	338,073	359,876
TOTAL ASSETS			266,628	334,002	342,666	327,059	338,811	338,811	338,811	384,738	402,758	427,756
LIABILITIES												
Current liabilities												
Bank overdraft	1		-	-	-	-	-	-	-	-	-	-
Borrowing	4		2,678	2,822	3,518	-	-	-	-	-	-	-
Consumer deposits			2,154	2,373	2,516	2,485	2,377	2,377	2,377	2,659	2,850	3,067
Trade and other payables	4		17,397	24,672	18,808	25,846	40,605	40,605	40,605	18,409	19,734	21,234
Provisions			6,182	7,078	8,034	7,502	9,641	9,641	9,641	6,186	6,873	7,621
Total current liabilities			28,411	36,946	32,876	35,832	52,624	52,624	52,624	27,254	29,458	31,922
Non current liabilities												
Borrowing			46,347	48,196	49,204	48,800	48,810	48,810	48,810	49,950	53,546	57,616
Provisions			42,861	49,071	51,787	57,317	62,163	62,163	62,163	62,400	66,893	71,977
Total non current liabilities			89,208	97,267	100,991	106,117	110,972	110,972	110,972	112,350	120,439	129,593
TOTAL LIABILITIES			117,619	134,214	133,867	141,949	163,597	163,597	163,597	139,604	149,897	161,515
NET ASSETS			5	149,009	199,788	208,798	185,109	175,214	175,214	245,134	252,861	266,242
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			144,993	197,519	199,518	172,143	162,031	162,031	162,031	231,612	239,316	252,671
Reserves	4		4,016	2,269	9,280	12,967	13,183	13,183	13,183	13,523	13,545	13,571
Minorities' interests			-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY			5	149,009	199,788	208,798	185,109	175,214	175,214	245,134	252,861	266,242

Table A7 - Budgeted Cash Flow Statement

WC013 Bergrivier - Table A7 Budgeted Cash Flows

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
			113,328	126,711	142,475	168,427	167,387	167,387	167,387	186,387	195,150	209,237
	1		38,379	33,186	34,915	32,014	33,197	33,197	33,197	37,007	37,324	41,870
	1		9,743	14,487	11,271	18,973	20,694	20,694	20,694	37,606	29,758	27,904
			3,709	3,419	551	3,000	900	900	900	3,889	4,470	4,370
			-	-	-	-	-	-	-	-	-	-
Payments												
			(143,664)	(154,670)	(165,300)	(175,101)	(185,036)	(185,036)	(185,036)	(196,594)	(228,025)	(235,924)
			(4,081)	(5,381)	(5,390)	(13,745)	(6,309)	(6,309)	(6,309)	(6,251)	(6,701)	(7,210)
	1		-	-	-	(2,536)	(2,566)	(2,566)	(2,566)	(3,070)	(3,291)	(3,541)
NET CASH FROM/(USED) OPERATING ACTIVITIES			17,414	17,752	18,521	31,032	28,266	28,266	28,266	58,973	28,685	36,705
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
			-	2,202	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			(68)	579	1,012	-	(110)	(110)	(110)	-	-	-
			-	-	-	-	-	-	-	-	-	-
Payments												
			(36,300)	(26,902)	(19,091)	(23,219)	(23,942)	(23,942)	(23,942)	(49,649)	(42,836)	(41,463)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(36,368)	(24,121)	(18,080)	(23,219)	(24,052)	(24,052)	(24,052)	(49,649)	(42,836)	(41,463)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
			-	-	-	-	-	-	-	-	-	-
			13,452	3,029	4,049	1,750	1,750	1,750	1,750	6,000	6,050	5,400
			-	-	-	65	(107)	(107)	(107)	282	191	217
Payments												
			(2,319)	(1,628)	(2,833)	(9,345)	(1,741)	(1,741)	(1,741)	(4,860)	(2,454)	(1,330)
NET CASH FROM/(USED) FINANCING ACTIVITIES			11,133	1,400	1,216	(7,530)	(98)	(98)	(98)	1,422	3,788	4,286
NET INCREASE/ (DECREASE) IN CASH HELD			(7,822)	(4,968)	1,657	283	4,116	4,116	4,116	10,746	(10,363)	(471)
	2		22,432	14,611	9,642	3,702	11,350	11,350	11,350	15,467	26,213	15,851
	2		14,611	9,642	11,300	3,985	15,466	15,466	15,466	26,213	15,851	15,379

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC013 Bergrivier - Table A8 Cash backed reserves/accumulated surplus reconciliation

WCOTs Budget - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	14,611	9,642	11,300	3,985	15,466	15,466	15,466	26,213	15,851	15,379
Other current investments > 90 days		0	0	54	0	1	1	1	0	600	600
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>14,611</b>	<b>9,642</b>	<b>11,354</b>	<b>3,985</b>	<b>15,467</b>	<b>15,467</b>	<b>15,467</b>	<b>26,213</b>	<b>16,451</b>	<b>15,979</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		5,706	231	181	-	-	-	-	(100)	(107)	(115)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(27,745)	(20,582)	(32,653)	(16,238)	(5,904)	(5,904)	(5,904)	(30,874)	(31,723)	(34,064)
Other provisions		5,025	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	1,116	2,269	-	12,967	13,183	13,183	13,183	13,523	13,545	13,571
<b>Total Application of cash and investments:</b>		<b>(15,898)</b>	<b>(18,083)</b>	<b>(32,472)</b>	<b>(3,271)</b>	<b>7,280</b>	<b>7,280</b>	<b>7,280</b>	<b>(17,451)</b>	<b>(18,285)</b>	<b>(20,609)</b>
<b>Surplus(shortfall)</b>		<b>30,508</b>	<b>27,725</b>	<b>43,826</b>	<b>7,257</b>	<b>8,187</b>	<b>8,187</b>	<b>8,187</b>	<b>43,664</b>	<b>34,735</b>	<b>36,588</b>

Table A9 - Asset Management

WC013 Bergrivier - Table A9 Asset Management

VCU's Bergriver - Table A9 Asset management										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	22,449	24,786	17,304	20,712	21,684	21,684	39,825	28,358	33,361
Infrastructure - Road transport		-	6,353	566	95	95	95	580	540	1,710
Infrastructure - Electricity		1,708	2,103	250	347	347	347	2,290	2,290	3,570
Infrastructure - Water		-	4,760	1,416	100	303	303	4,085	9,130	5,500
Infrastructure - Sanitation		-	7,168	10,654	10,781	11,291	11,291	5,090	535	150
Infrastructure - Other		1,470	393	-	-	-	-	500	500	5,994
Infrastructure		3,177	20,778	12,886	11,323	12,036	12,036	12,545	12,995	16,924
Community		169	84	217	7,706	8,016	8,016	21,997	11,548	10,445
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	19,042	3,925	4,180	1,449	1,366	1,366	4,493	3,115	4,782
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		61	-	21	235	266	266	790	700	1,210
<u>Total Renewal of Existing Assets</u>	2	7,741	2,116	1,788	2,507	2,258	2,258	9,824	14,478	8,102
Infrastructure - Road transport		-	1,350	1,682	1,810	1,787	1,787	2,580	2,990	2,610
Infrastructure - Electricity		1,875	-	-	40	40	40	1,580	3,100	1,620
Infrastructure - Water		-	-	-	-	-	-	2,769	4,629	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		564	103	-	-	-	-	-	-	10
Infrastructure		2,439	1,453	1,682	1,850	1,827	1,827	6,929	10,719	4,240
Community		60	87	-	557	-	-	1,900	1,912	1,940
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	5,217	576	106	100	175	175	395	547	872
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		25	-	-	-	256	256	600	1,300	1,050
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	7,703	2,248	1,905	1,882	1,882	3,160	3,530	4,320
Infrastructure - Electricity		3,583	2,103	250	387	387	387	3,870	5,390	5,190
Infrastructure - Water		-	4,760	1,416	100	303	303	6,854	13,759	5,500
Infrastructure - Sanitation		-	7,168	10,654	10,781	11,291	11,291	5,090	535	150
Infrastructure - Other		2,034	496	-	-	-	-	500	500	6,004
Infrastructure		5,616	22,231	14,568	13,173	13,863	13,863	19,474	23,714	21,164
Community		229	170	217	8,263	8,016	8,016	23,897	13,460	12,385
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		24,259	4,500	4,286	1,549	1,541	1,541	4,888	3,662	5,654
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		85	-	21	235	522	522	1,390	2,000	2,260
TOTAL CAPITAL EXPENDITURE - Asset class	2	30,190	26,902	19,091	23,219	23,942	23,942	49,649	42,836	41,463
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	29,972	35,627	35,973	37,071	35,369	35,369	35,788	36,380	37,539
Infrastructure - Electricity		23,051	28,452	28,564	27,698	28,338	28,338	30,665	34,401	37,811
Infrastructure - Water		29,072	32,614	33,063	31,111	33,052	33,052	38,235	50,203	53,776
Infrastructure - Sanitation		23,758	29,282	42,728	47,631	43,121	43,121	45,848	43,850	41,275
Infrastructure - Other		16,952	15,063	12,157	6,340	14,375	14,375	13,457	12,437	16,806
Infrastructure		122,806	141,038	152,484	149,850	154,255	154,255	163,993	177,271	187,207
Community		9,733	32,272	23,723	39,569	23,401	23,401	45,849	57,757	68,472
Heritage assets		-	-	-	-	288	288	288	288	288
Investment properties		14,513	12,427	14,022	12,427	14,438	14,438	14,438	14,438	14,438
Other assets		61,079	83,853	82,591	76,562	81,960	81,960	80,828	78,037	76,746
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		204	527	838	709	876	876	2,235	3,958	5,921
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	208,335	270,117	273,659	279,117	275,218	275,218	307,631	331,749	353,072
EXPENDITURE OTHER ITEMS										
<u>Depreciation &amp; asset impairment</u>		12,315	15,977	14,481	17,225	16,406	16,406	17,460	18,717	20,140
<u>Repairs and Maintenance by Asset Class</u>		4,548	2,965	4,838	4,378	4,750	4,750	5,412	5,801	6,242
Infrastructure - Road transport		25	325	618	53	53	53	66	71	76
Infrastructure - Electricity		347	(135)	447	336	336	336	859	921	991
Infrastructure - Water		293	(1,191)	830	349	349	349	350	375	404
Infrastructure - Sanitation		196	72	136	157	157	157	150	161	173
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		861	(929)	2,031	895	895	895	1,425	1,528	1,644
Community		5	1	-	5	5	5	2	2	2
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	3,681	3,894	2,807	3,478	3,850	3,850	3,985	4,272	4,596
TOTAL EXPENDITURE OTHER ITEMS		16,863	18,942	19,319	21,603	21,156	21,156	22,872	24,518	26,382
Renewal of Existing Assets as % of total capex		25.6%	7.9%	9.4%	10.8%	9.4%	9.4%	19.8%	33.8%	19.5%
Renewal of Existing Assets as % of deprecn		62.9%	13.2%	12.3%	14.6%	13.8%	13.8%	56.3%	77.3%	40.2%
R&M as a % of PPE		2.3%	1.2%	1.9%	1.6%	1.8%	1.8%	1.9%	1.9%	1.9%
Renewal and R&M as a % of PPE		6.0%	2.0%	2.0%	2.0%	3.0%	3.0%	5.0%	6.0%	4.0%

Table A10 - Basic Service Delivery Measurement

WC013 Berggrivier - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		8,472	8,336	8,478	8,500	8,500	8,500	8,400	8,500	8,600
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		8,472	8,336	8,478	8,500	8,500	8,500	8,400	8,500	8,600
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	8,472	8,336	8,478	8,500	8,500	8,500	8,400	8,500	8,600
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		5,803	6,209	6,595	6,385	6,385	6,385	6,500	6,550	6,600
Flush toilet (with septic tank)		2,000	-	2,127	2,030	2,030	2,030	2,030	2,040	2,050
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		7,803	6,209	8,722	8,415	8,415	8,415	8,530	8,590	8,650
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	7,803	6,209	8,722	8,415	8,415	8,415	8,530	8,590	8,650
<b>Energy:</b>										
Electricity (at least min.service level)		2,721	3,092	2,858	2,900	2,900	2,900	2,500	2,250	2,000
Electricity - prepaid (min.service level)		5,282	5,393	5,561	5,460	5,460	5,460	6,050	6,300	6,600
Minimum Service Level and Above sub-total		8,003	8,485	8,419	8,360	8,360	8,360	8,550	8,550	8,600
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	8,003	8,485	8,419	8,360	8,360	8,360	8,550	8,550	8,600
<b>Refuse:</b>										
Removed at least once a week		7,913	8,374	8,748	8,377	8,377	8,377	8,500	8,600	8,700
Minimum Service Level and Above sub-total		7,913	8,374	8,748	8,377	8,377	8,377	8,500	8,600	8,700
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	7,913	8,374	8,748	8,377	8,377	8,377	8,500	8,600	8,700
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		8,472	8,336	8,407	2,336	2,336	2,336	2,349	2,400	2,500
Sanitation (free minimum level service)		1,387	1,758	2,008	2,134	2,134	2,134	2,160	2,200	2,300
Electricity/other energy (50kwh per household per month)		8,003	8,485	8,149	8,635	8,635	8,635	2,349	2,400	2,500
Refuse (removed at least once a week)		1,578	1,971	2,208	2,336	2,336	2,336	2,349	2,400	2,500
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		1,892	2,483	3,062	860	860	860	1,898	1,909	2,103
Sanitation (free sanitation service)		1,288	1,690	2,193	2,621	2,621	2,621	2,865	3,403	3,968
Electricity/other energy (50kwh per household per month)		3,649	2,934	3,148	3,176	3,176	3,176	1,183	1,268	1,364
Refuse (removed once a week)		1,844	2,409	3,263	3,876	3,876	3,876	4,209	5,000	5,830
<b>Total cost of FBS provided (minimum social package)</b>		8,673	9,516	11,665	10,533	10,533	10,533	10,154	11,580	13,266
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		20,000	20,000	20,000	20,000	20,000	20,000	20,000	15,000	15,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		82	89	95	102	102	102	111	119	129
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		1,334	1,697	1,924	953	953	953	2,783	2,984	3,211
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-
Water		1,892	2,483	3,062	860	860	860	1,898	1,909	2,103
Sanitation		1,288	1,690	2,193	2,621	2,621	2,621	2,865	3,403	3,968
Electricity/other energy		3,649	2,934	3,148	3,176	3,176	3,176	1,183	1,268	1,364
Refuse		1,844	2,409	3,263	3,876	3,876	3,876	4,209	5,000	5,830
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of free services provided (total social package)</b>	6	10,007	11,213	13,588	11,485	11,485	11,485	12,938	14,564	16,476

## Part 2 – Supporting Documentation

### 2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Deputy Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Councils IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### 2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2013) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 30 July 2013. Key dates applicable to the process were:

- **August 2013**—Joint strategic planning session of the Mayoral Committee and Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritisation criteria for the compilation of the 2014/15 MTREF;
- **November 2013**—Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- **3 to 7 January 2014** - Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- **February 2014**— Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;
- **31 January 2014** - Council considers the 2013/14 Mid-year Review.
- **11 February 2014** - Council considers the 2013/14 Adjustments Budget;
- **February 2014** - Recommendations of the Mayoral Committee are communicated to the Budget Steering Committee, and on to the respective departments. The draft 2014/15 MTREF is revised accordingly;
- **25 March 2014** - Tabling in Council of the draft 2014/15 IDP and 2014/15 MTREF for public consultation;
- **April 2014** – Public consultation;
- **2 May 2014** - Closing date for written comments;

- **4 to 21 May 2014**—finalisation of the 2014/15 IDP and 2014/15 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **27 May 2014** - Tabling of the 2014/15 MTREF before Council for consideration and approval.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

## **2.1.2 IDP and Service Delivery and Budget Implementation Plan**

This is the second review of the IDP as adopted by Council in May 2012. It started in September 2013 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2014/15 MTREF in July 2013

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fourth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental strategic plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2014/15 MTREF, based on the approved 2013/14 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2014/15 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2013/14 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

## **2.2 Overview of alignment of annual budget with IDP**

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the



municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Council, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Council strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Council's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2014/15 MTREF and further planning refinements that have directly informed the compilation of the budget:

### **IDP Goals and Strategic Objectives**

<b>GOALS</b>	<b>STRATEGIC OBJECTIVES</b>
1. A financially viable and sustainable Municipality	1. To budget strategically, grow and diversify our revenue and ensure value for money services
2. An effective productive administration capable of sustainable service delivery	2. To create an efficient, effective and accountable administration
3. An open transparent corruption free and responsive Municipality	3. To provide open transparent corruption free governance
	4. To communicate effectively and be responsive to the needs of the Community
4. A quality living environment that is conducive to development and investment	5. To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development
5. A safe, healthy and secure living environment	6. To promote the well-being, health, safety and security of our community
6. Sustainable development of the Municipal Area (environment, economy, people)	7. To develop, manage and regulate the built environment
	8. To conserve and manage the natural environment and mitigate the impacts of climate change
	9. To promote cultural and socio economic development of our community

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. ;

The 2014/15 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC013 Bergvrierv - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
To budget strategically, grow and diversify our revenue and ensure value for money services	A financially viable and sustainable Municipality			35,833	37,875	42,782	51,039	52,110	52,110	57,584	62,356	66,961	
To create an efficient, effective and accountable administration	An effective productive administration capable of sustainable service delivery			684	810	622	673	2,201	2,201	665	719	776	
To provide open transparent corruption free governance	An open transparent corruption free and responsive Municipality			18,804	20,727	24,069	25,730	26,092	26,092	27,864	31,584	34,660	
To communicate effectively and be responsive to the needs of the Community				-	-	-	-	-	-	-	-	-	
To provide and maintain infrastructure to address backlogs and provide for future development	A quality living environment that is conducive to development and investment			92,489	103,954	116,391	127,075	126,585	126,585	141,204	150,635	160,480	
To promote the well-being, health, safety and security of our community	A safe, healthy and secure living environment			8,041	6,018	6,744	7,503	7,213	7,213	8,498	8,205	8,830	
To develop, manage and regulate the built environment	Sustainable development of the Municipal Area (environment, economy, people)			9,497	19,600	1,262	7,615	7,955	7,955	22,205	11,719	10,399	
To conserve and manage the natural environment and mitigate the impacts of climate change	Sustainable development of the Municipal Area (environment, economy, people)			90	126	-	-	-	-	-	-	-	
To promote cultural and socio economic development of our community	Sustainable development of the Municipal Area (environment, economy, people)			652	3,313	3,688	4,060	4,066	4,066	5,904	5,676	6,018	
						-	-	-	-	-	-	-	
						-	-	-	-	-	-	-	
						-	-	-	-	-	-	-	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	166,091	192,423	195,556	223,695	226,222	226,222	263,924	270,894	288,124

**Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating Expenditure**

WC013 Bergvriër - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Woods Bergavier - Supporting Table SAs Reconciliation of BFR Strategic Objectives and Budget (Operating Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
To budget strategically, grow and diversify our revenue and ensure value for money services	A financially viable and sustainable Municipality			8,676	10,805	10,509	9,890	10,976	10,976	11,102	11,169	13,180	
						-	-	-	-	-	-	-	
To create an efficient, effective and accountable administration	An effective productive administration capable of sustainable service delivery			15,001	13,262	14,544	13,254	15,128	15,128	16,181	17,331	18,648	
						-	-	-	-	-	-	-	
To provide open transparent corruption free governance	An open transparent corruption free and responsive Municipality			11,589	15,895	13,035	18,513	17,665	17,665	19,014	20,251	22,135	
To communicate effectively and be responsive to the needs of the Community	An open transparent corruption free and responsive Municipality			-	-	-	-	-	-	-	-	-	
						-	-	-	-	-	-	-	
To provide and maintain infrastructure to address backlogs and provide for future development	A quality living environment that is conducive to development and investment			98,078	110,288	120,833	133,949	135,332	135,332	145,290	154,412	166,122	
						-	-	-	-	-	-	-	
To promote the well-being, health, safety and security of our community	A safe, healthy and secure living environment			17,752	19,901	18,523	23,546	21,597	21,597	26,619	28,504	30,670	
						-	-	-	-	-	-	-	
To develop, manage and regulate the built environment	Sustainable development of the Municipal Area (environment, economy, people)			7,185	23,125	2,743	2,239	2,314	2,314	2,584	2,770	2,980	
To conserve and manage the natural environment and mitigate the impacts of climate change	Sustainable development of the Municipal Area (environment, economy, people)			3,922	3,702	4,156	4,317	4,679	4,679	5,249	5,627	6,055	
To promote cultural and socio economic development of our community	Sustainable development of the Municipal Area (environment, economy, people)			2,879	2,768	3,587	4,120	4,085	4,085	5,517	5,914	6,358	
Allocations to other priorities													
Total Expenditure				1	165,082	199,746	187,929	209,829	211,776	211,776	231,556	245,978	266,148

**Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

WC013 Bergrivier - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WCOTIS Belghuier - Supporting Table SA6 Reconciliation of IDP Strategic objectives and budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
To budget strategically, grow and diversify our revenue and ensure value for money services	A financially viable and sustainable Municipality	A		103	1	65	400	486	486	430	1,130	880	
							-	-	-	-	-	-	
To create an efficient, effective and accountable administration	An effective productive administration capable of sustainable service delivery	B		22,173	1,032	512	354	376	376	1,269	1,359	1,959	
							-	-	-	-	-	-	
To provide open transparent corruption free governance	An effective productive administration capable of sustainable service delivery	C		-	69		-	-	-	-	-	-	
							-	-	-	-	-	-	
To communicate effectively and be responsive to the needs of the community	An open transparent corruption free and responsive municipality	D		-	-		5	5	5	83	36	36	
							-	-	-	-	-	-	
To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	A quality living environment that is conducive to development and investment	E		5,616	25,362	16,608	13,540	14,272	14,272	21,860	24,263	24,075	
							-	-	-	-	-	-	
To promote the well-being, health, safety and security of our citizens	A safe, healthy and secure living environment	F		-	191	1,695	1,081	821	821	2,983	3,316	3,644	
							-	-	-	-	-	-	
To develop, manage and regulate the built environment	Sustainable development of the municipal area (environment, economy, people)	G		2,298	246	211	7,391	7,499	7,499	21,919	11,598	9,940	
							-	-	-	-	-	-	
To conserve and manage the natural environment and mitigate the impacts of climate change	Sustainable development of the Municipal Area (environment, economy, people)	H		-	-		184	184	184	502	144	249	
To promote cultural and socio economic development of our community	Sustainable development of the Municipal Area (environment, economy, people)						265	299	299	603	990	680	
To promote cultural and socio economic development of our community		I	3	-	-								
Total Capital Expenditure				1	30,190	26,902	19,091	23,219	23,942	23,942	49,649	42,836	41,463

## 2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Council has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

Table SA7 - Measurable performance objectives

WC013 Bergrivier - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Vote 1 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>Vote 2 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>Vote 3 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

The following table sets out the municipalities main performance objectives and benchmarks for the 2014/15 MTREF.

Table SA8 - Performance indicators and benchmarks

WC013 Bergrivier - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7.4%	5.5%	6.4%	9.1%	5.6%	5.6%	5.6%	6.5%	5.4%	4.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.8%	8.1%	8.1%	11.2%	6.9%	6.9%	6.9%	7.9%	6.5%	5.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	94.9%	24.4%	49.3%	65.2%	57.5%	57.5%	57.5%	49.8%	46.3%	39.8%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	1154.2%	2124.3%	530.2%	376.4%	370.2%	370.2%	370.2%	369.4%	395.3%	424.5%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	2.0	1.7	2.1	1.3	1.2	1.2	1.2	2.6	2.2	2.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	1.7	2.1	1.3	1.2	1.2	1.2	2.6	2.2	2.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.3	0.3	0.1	0.3	0.3	0.3	1.0	0.6	0.5
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		92.6%	94.0%	96.5%	98.6%	97.6%	97.6%	97.6%	99.0%	96.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92.7%	93.6%	95.9%	98.6%	97.6%	97.6%	97.6%	99.0%	96.4%	96.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	29.5%	28.3%	29.9%	20.8%	22.5%	22.5%	22.5%	21.9%	22.0%	21.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	5.0%	0.0%	0.0%							
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	95.0%	95.0%	95.0%							
Creditors to Cash and Investments		85.7%	249.9%	163.1%	636.3%	253.0%	253.0%	253.0%	69.1%	122.5%	135.8%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	7,540,202	7,441,602	10,022,999							
	Total Cost of Losses (Rand '000)	3,494	4,297	6,409							
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.05%	9.95%	13.24%					12.00%	12.00%	12.00%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	341,987	248,853	238,938							
	Total Cost of Losses (Rand '000)	1,204	844	889							
	% Volume (units purchased and generated less units sold)/units purchased and generated	13.16%	10.37%	10.09%					12.00%	12.00%	12.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	41.6%	37.7%	39.1%	39.9%	38.8%	38.8%	38.8%	39.5%	39.7%	39.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	44.0%	38.8%	41.4%	42.0%	41.0%	41.0%		41.5%	42.1%	42.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.1%	1.7%	2.6%	2.2%	2.3%	2.3%		2.4%	2.4%	2.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.0%	14.3%	12.9%	13.3%	12.9%	12.9%	12.9%	12.2%	12.2%	12.2%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	24.5	40.3	12.1	64.8	64.8	64.8	19.7	27.3	35.8	38.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	38.1%	37.7%	38.6%	26.1%	28.6%	28.6%	28.6%	24.4%	24.3%	24.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.3	0.8	0.9	0.3	1.1	1.1	1.1	1.7	1.0	0.9

### 3.1.1 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Council. With the exception of electricity, only registered indigents qualify for the free basic services.

For the 2013/14 financial year 2150 registered indigents have been provided for in the budget with this figured increasing to 2175 by 2014/15. In terms of the Municipality's indigent policy registered households are entitled to 6kℓ fee water, 50 kwh of electricity, sanitation and free waste removal once a week, as well as a discount on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table A10 (Basic Service Delivery Measurement).

## 2.4 Overview of budget related-policies

The Council budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The following policies forms part of the budget document and has been adjusted as indicated.

2.4.1 Asset management policy	No change
2.4.2 Cash Management and Investment policy	No change
2.4.3 Credit control and Debt collection policy	Change
<ul style="list-style-type: none"> <li>Changes are made to paragraph 23.1(1) and (2) of the policy</li> </ul>	
2.4.4 Property Rates policy	Change
<ul style="list-style-type: none"> <li>Changes are made to paragraph 12.2 and 13.2(i) of the policy</li> </ul>	
2.4.5 Tariff policy	Change
<ul style="list-style-type: none"> <li>Changes are made to paragraph 3.7.1 and 4.3.2 of the policy</li> </ul>	
2.4.6 Virement policy	Change
<ul style="list-style-type: none"> <li>Paragraph 6.1 is changed. The example has been Removed from the paragraph</li> </ul>	
2.4.7 Property Rates Bylaw	No change
2.4.8 Supply Chain Management policy	No change

**The changes have been highlighted in the various policies**

## 2.5 Overview of budget assumptions

### Key Financial Indicators

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from national Treasury (expenditure growth) and other external bodies such as the National Regulator of South Africa (NERSA) and West Coast District Municipality. The municipal fiscal environment is influenced by a variety of macro economic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst the national Electricity Regulator (NER) regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies.

The following key assumptions underpinned the preparation of the medium-term budget:

Description	2014/15	2015/16
	%	%
Inflation rates - CPI	5.6	5.4
Interest Rate (Prime)	9.0	9.5
Growth	2	2
Provision for Doubtful Debt	2	2
Remuneration increase	9.15	8.75
Electricity distribution loss	12	12
Water distribution loss	12	12

## 2.6 Overview of budget funding

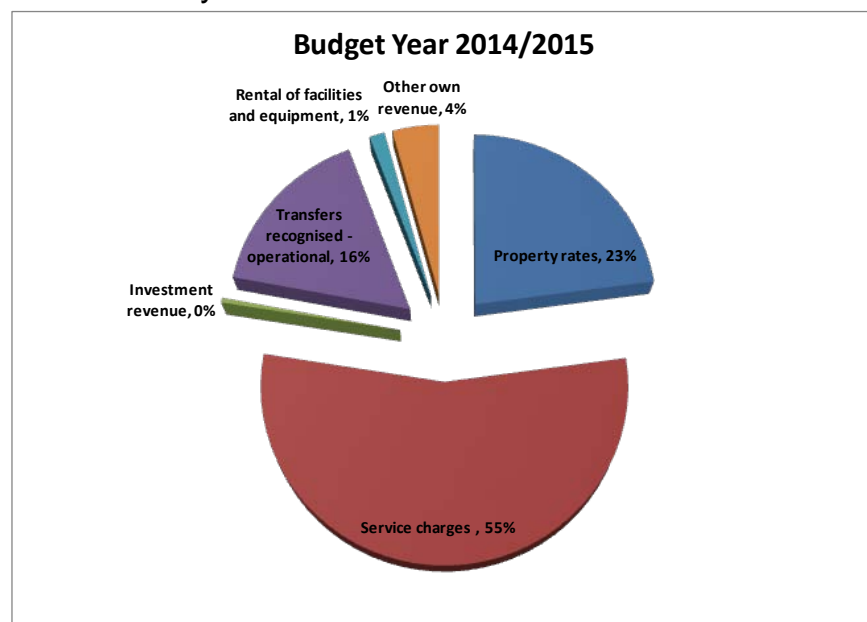
### 2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium term:

Breakdown of the operating revenue over the medium-term

Description	2014/15 Medium Term Revenue & Expenditure Framework					
R thousand	Budget Year 2014/15	%	Budget Year +1 2015/16	%	Budget Year +2 2016/17	%
Property rates	51,740	23%	55,901	23%	60,385	23%
Service charges	123,675	55%	132,858	55%	142,217	55%
Investment revenue	1,000	0%	1,350	1%	1,000	0%
Transfers recognised - operational	36,980	16%	38,538	16%	42,139	16%
Rental of facilities and equipment	3,207	1%	3,302	1%	3,536	1%
Other own revenue	9,690	4%	10,401	4%	11,212	4%
Total Revenue (excluding capital transfers and contributions)	226,291	100%	242,350	100%	260,489	100%

The following graph is a breakdown of the operational revenue per main category for the 2014/15 financial year.





The tables below provide detail investment information and investment particulars by maturity.

**Table SA15 – Detail Investment Information**

WC013 Bergvriër - Supporting Table SA15 Investment particulars by type

Woods Dergwerf - Supporting Table 5.110 Investment particulars by type										
Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

**Table SA16 – Investment particulars by maturity**

WC013 Bergvriër - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (€)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<b>Parent municipality</b>														-
														-
														-
<b>Municipality sub-total</b>										-		-	-	-
<b>Entities</b>														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									-		-	-	-

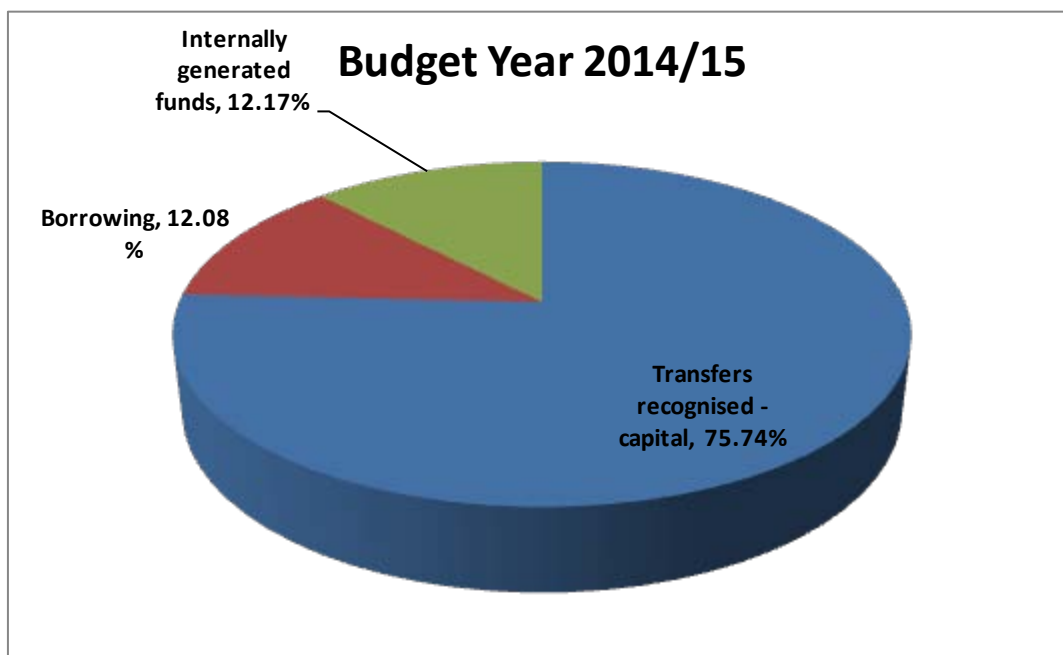
## 2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2014/15 medium-term capital programme:

### Sources of capital revenue over the MTREF

Vote Description			2014/15 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2014/15	%	Budget Year +1 2015/16	%	Budget Year +2 2016/17	%
<b>Funded by:</b>								
National Government	12,853	53.68%	15,224	30.66%	17,441	40.72%	17,284	41.69%
Provincial Government	8,043	33.59%	22,382	45.08%	12,318	28.76%	10,620	25.61%
Transfers recognised - capital	20,896	87.28%	37,606	75.74%	29,759	69.47%	27,904	67.30%
Borrowing	1,750	7.31%	6,000	12.08%	6,050	14.12%	5,400	13.02%
Internally generated funds	1,296	5.41%	6,043	12.17%	7,027	16.40%	8,159	19.68%
<b>Total Capital Funding</b>	<b>23,942</b>	<b>100.00%</b>	<b>49,649</b>	<b>100.00%</b>	<b>42,836</b>	<b>100.00%</b>	<b>41,463</b>	<b>100.00%</b>

The above table is graphically represented as follows for the 2014/15 financial year.



### Sources of capital revenue for the 2014/15 financial year

Capital grants and receipts equates to 75.74 per cent of the total funding source which represents R37.606 million for the 2014/15 financial year.

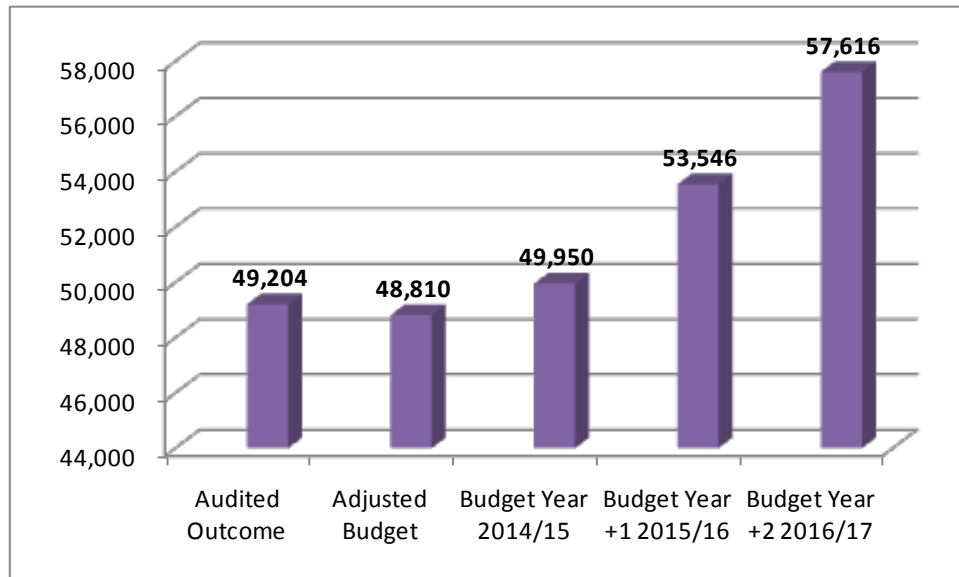
Borrowing still remains a significant funding source for the capital programme over the medium-term with an estimated R6 million to be raised for the 2014/2015 financial year totalling 12.08 per cent of the total funding of the capital budget.

The following table is a detailed analysis of the Council's borrowing liability.

### Detail of borrowings

Borrowing - Categorised by type	2012/13		2014/15 Medium Term Revenue & Expenditure		
R thousand	Audited Outcome	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Parent municipality</u>					
Long-Term Loans (annuity/reducing balance)	48,979	48,810	49,800	53,386	57,443
Financial Leases	226	–	150	161	173
<b>Total Borrowing</b>	<b>49,204</b>	<b>48,810</b>	<b>49,950</b>	<b>53,546</b>	<b>57,616</b>

The following graph illustrates the growth in outstanding borrowing for the 2007/08 to 2013/14 period.



**Growth in outstanding borrowing (long-term liabilities)**

Table SA17 Borrowing

## WC013 Bergrivier - Supporting Table SA17 Borrowing

Woods Bergview - Supporting Table SA1 - Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		45,985	48,196	48,979	48,800	48,810	48,810	49,800	53,386	57,443
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		363	-	226	-	-	-	150	161	173
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	46,347	48,196	49,204	48,800	48,810	48,810	49,950	53,546	57,616
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	46,347	48,196	49,204	48,800	48,810	48,810	49,950	53,546	57,616

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

## 2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management.

Table A7 - Budget cash flow statement

WC013 Bergrivier - Table A7 Budgeted Cash Flows

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other			113,328	126,711	142,475	168,427	167,387	167,387	167,387	186,387	195,150	209,237
Government - operating		1	38,379	33,186	34,915	32,014	33,197	33,197	33,197	37,007	37,324	41,870
Government - capital		1	9,743	14,487	11,271	18,973	20,694	20,694	20,694	37,606	29,758	27,904
Interest			3,709	3,419	551	3,000	900	900	900	3,889	4,470	4,370
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(143,664)	(154,670)	(165,300)	(175,101)	(185,036)	(185,036)	(185,036)	(196,594)	(228,025)	(235,924)
Finance charges			(4,081)	(5,381)	(5,390)	(13,745)	(6,309)	(6,309)	(6,309)	(6,251)	(6,701)	(7,210)
Transfers and Grants		1	-	-	-	(2,536)	(2,566)	(2,566)	(2,566)	(3,070)	(3,291)	(3,541)
NET CASH FROM/(USED) OPERATING ACTIVITIES			17,414	17,752	18,521	31,032	28,266	28,266	28,266	58,973	28,685	36,705
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	2,202	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			(68)	579	1,012	-	(110)	(110)	(110)	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(36,300)	(26,902)	(19,091)	(23,219)	(23,942)	(23,942)	(23,942)	(49,649)	(42,836)	(41,463)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(36,368)	(24,121)	(18,080)	(23,219)	(24,052)	(24,052)	(24,052)	(49,649)	(42,836)	(41,463)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			13,452	3,029	4,049	1,750	1,750	1,750	1,750	6,000	6,050	5,400
Increase (decrease) in consumer deposits			-	-	-	65	(107)	(107)	(107)	282	191	217
Payments												
Repayment of borrowing			(2,319)	(1,628)	(2,833)	(9,345)	(1,741)	(1,741)	(1,741)	(4,860)	(2,454)	(1,330)
NET CASH FROM/(USED) FINANCING ACTIVITIES			11,133	1,400	1,216	(7,530)	(98)	(98)	(98)	1,422	3,788	4,286
NET INCREASE/ (DECREASE) IN CASH HELD			(7,822)	(4,968)	1,657	283	4,116	4,116	4,116	10,746	(10,363)	(471)
Cash/cash equivalents at the year begin:		2	22,432	14,611	9,642	3,702	11,350	11,350	11,350	15,467	26,213	15,851
Cash/cash equivalents at the year end:		2	14,611	9,642	11,300	3,985	15,466	15,466	15,466	26,213	15,851	15,379

## 2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

Table A8 - Cash backed reserves/accumulated surplus reconciliation

WC013 Bergrivier - Table A8 Cash backed reserves/accumulated surplus reconciliation

Works Budgetary - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	14,611	9,642	11,300	3,985	15,466	15,466	15,466	26,213	15,851	15,379
Other current investments > 90 days		0	0	54	0	1	1	1	0	600	600
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>14,611</b>	<b>9,642</b>	<b>11,354</b>	<b>3,985</b>	<b>15,467</b>	<b>15,467</b>	<b>15,467</b>	<b>26,213</b>	<b>16,451</b>	<b>15,979</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		5,706	231	181	-	-	-	-	(100)	(107)	(115)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(27,745)	(20,582)	(32,653)	(16,238)	(5,904)	(5,904)	(5,904)	(30,874)	(31,723)	(34,064)
Other provisions		5,025	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	1,116	2,269	-	12,967	13,183	13,183	13,183	13,523	13,545	13,571
<b>Total Application of cash and investments:</b>		<b>(15,898)</b>	<b>(18,083)</b>	<b>(32,472)</b>	<b>(3,271)</b>	<b>7,280</b>	<b>7,280</b>	<b>7,280</b>	<b>(17,451)</b>	<b>(18,285)</b>	<b>(20,609)</b>
<b>Surplus/(shortfall)</b>		<b>30,508</b>	<b>27,725</b>	<b>43,826</b>	<b>7,257</b>	<b>8,187</b>	<b>8,187</b>	<b>8,187</b>	<b>43,664</b>	<b>34,735</b>	<b>36,588</b>

## 2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table SA10 – Funding compliance measurement

WC013 Bergvrierv Supporting Table SA10 Funding measurement

WCU3 Bergriver Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	14,611	9,642	11,300	3,985	15,466	15,466	15,466	26,213	15,851	15,379
Cash + investments at the yr end less applications - R'000	18(1)b	2	30,508	27,725	43,826	7,257	8,187	8,187	8,187	43,664	34,735	36,588
Cash year end/monthly employee/supplier payments	18(1)b	3	1.3	0.8	0.9	0.3	1.1	1.1	1.1	1.7	1.0	0.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	1,008	(7,323)	7,627	13,866	14,446	14,446	14,446	32,369	24,916	21,976
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.5%	2.9%	10.4%	(6.5%)	(6.0%)	(6.0%)	4.9%	1.6%	1.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	92.7%	93.6%	95.9%	98.6%	97.6%	97.6%	97.6%	99.0%	96.4%	96.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.1%	2.3%	0.3%	0.6%	0.6%	0.6%	0.6%	1.1%	1.1%	1.1%
Capital payments % of capital expenditure	18(1)c:19	8	120.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	94.9%	24.4%	49.3%	65.2%	57.5%	57.5%	57.5%	49.8%	46.3%	39.8%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	12.0%	11.4%	(21.7%)	9.1%	0.0%	0.0%	(5.3%)	7.2%	7.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	635.9%	(25.4%)	(100.0%)	0.0%	0.0%	0.0%	5262.7%	7.2%	7.6%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.3%	1.2%	1.9%	1.6%	1.8%	1.8%	2.1%	1.9%	1.9%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	25.6%	7.9%	9.4%	10.8%	9.4%	9.4%	0.0%	19.8%	33.8%	19.5%

## 2.7 Expenditure on grants and reconciliations of unspent funds

Table SA18 Transfers and grant receipts

WC013 Bergrivier - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		23,765	20,065	30,793	27,855	27,855	27,855	31,660	32,735	36,601
Local Government Equitable Share		20,959	17,589	22,679	24,815	24,815	24,815	27,489	30,412	33,422
Finance Management		1,000	1,250	1,232	1,300	1,300	1,300	1,150	500	950
Municipal Systems Improvement		750	645	337	740	740	740	184	67	418
Integrated National Electrification Program(Eskom)		1,056	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		-	-	4,200	-	-	-	-	-	-
EPWP Incentive		-	581	896	1,000	1,000	1,000	1,147	-	-
Municipal Infrastructure (MIG)		-	-	1,449	-	-	-	1,690	1,756	1,811
Provincial Government:		15,670	17,170	4,662	4,159	5,139	5,139	5,347	4,589	5,269
CDW - Operational Support Grant		100	78	94	-	33	33	35	37	39
Library Services		553	-	3,640	793	793	793	1,087	573	1,012
Maintenance of Proclaimed Roads		50	-	-	53	53	53	71	-	-
Financial Management Grant - Internal Audit		-	-	-	-	250	250	-	-	-
Mandela Memorialisation Support Grant		-	-	-	-	100	100	-	-	-
Library Service: Replacement Funding For Most Vulnerable		-	3,269	-	3,110	3,110	3,110	4,154	3,979	4,218
Finance Management		-	-	98	-	800	800	-	-	-
Development of Sport and Recreation Facilities		-	-	-	203	-	-	-	-	-
Housing		14,967	13,822	829	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	29	-	-	-	-	-	-
Lotto		-	-	29	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	39,435	37,235	35,483	32,014	32,994	32,994	37,007	37,324	41,870
<b>Capital Transfers and Grants</b>										
National Government:		8,087	9,872	10,810	12,853	12,853	12,853	15,224	17,440	17,284
Municipal Infrastructure (MIG)		8,087	9,727	10,350	12,703	12,703	12,703	12,074	12,540	12,934
DME Electricity		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		-	-	-	-	-	-	2,100	3,000	3,000
Integrated National Electrification Programme (Eskom) Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement		-	145	460	150	150	150	750	900	600
Finance Management		-	-	-	-	-	-	300	1,000	750
Provincial Government:		500	-	-	7,681	8,043	8,043	22,382	12,318	10,620
Housing		-	-	-	7,363	7,523	7,523	21,769	11,248	9,890
Construction Sidewalks		500	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	-	-	-	-	-	-
Library Services		-	-	-	115	115	115	613	1,070	730
Finance Management		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	-	203	405	405	-	-	-
Thusong (Multi-Purpose) Centres Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		100	566	75	-	-	-	-	-	-
Developers		-	-	-	-	-	-	-	-	-
Lotto		100	566	75	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	8,687	10,438	10,885	20,534	20,896	20,896	37,606	29,758	27,904
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		48,122	47,673	46,368	52,547	53,890	53,890	74,613	67,082	69,774

Table SA19 - Expenditure on transfers and grant programmes

WC013 Bergrivier - Supporting Table SA19 Expenditure on transfers and grant programme

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:		1									
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			20,364	22,346	30,793	27,855	27,855	27,855	31,660	32,735	36,601
Local Government Equitable Share			18,735	19,898	22,679	24,815	24,815	24,815	27,489	30,412	33,422
Finance Management			721	1,211	1,232	1,300	1,300	1,300	1,150	500	950
Municipal Systems Improvement			577	656	337	740	740	740	184	67	418
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)			-	-	4,200	-	-	-	-	-	-
EPWP Incentive			-	581	896	1,000	1,000	1,000	1,147	-	-
Municipal Infrastructure (MIG)			330	-	1,449	-	-	-	1,690	1,756	1,811
Provincial Government:			5,941	18,299	4,662	4,159	5,139	5,139	5,347	4,589	5,269
CDW - Operational Support Grant			77	136	94	-	33	33	35	37	39
Library Services			553	3,269	3,640	793	793	793	1,087	573	1,012
Maintenance of Proclaimed Roads			50	-	-	53	53	53	71	-	-
Financial Management Grant - Internal Audit			-	-	-	-	250	250	-	-	-
Mandela Memorialisation Support Grant			-	-	-	-	100	100	-	-	-
Library Service: Replacement Funding For Most Vulnerable			-	-	-	3,110	3,110	3,110	4,154	3,979	4,218
Finance Management			-	-	98	-	800	800	-	-	-
Development of Sport and Recreation Facilities			-	-	-	203	-	-	-	-	-
Housing			5,261	14,893	829	-	-	-	-	-	-
Other transfers and grants (insert description)			-	-	-	-	-	-	-	-	-
District Municipality:			76	-	-	-	-	-	-	-	-
West Coast DM			76	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	29	-	-	-	-	-	-
Lotto			-	-	29	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			26,381	40,645	35,483	32,014	32,994	32,994	37,007	37,324	41,870
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			11,796	10,125	10,810	12,853	12,853	12,853	15,224	17,440	17,284
Municipal Infrastructure (MIG)			10,503	9,980	10,350	12,703	12,703	12,703	12,074	12,540	12,934
DME Electricity			-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)			-	-	-	-	-	-	2,100	3,000	3,000
Integrated National Electrification Programme (Eskom) Grant			1,056	-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	145	460	150	150	150	750	900	600
Finance Management			237	-	-	-	-	-	300	1,000	750
Provincial Government:			4,126	4,362	-	7,681	8,043	8,043	22,382	12,318	10,620
Housing			3,845	4,362	-	7,363	7,523	7,523	21,769	11,248	9,890
Construction Sidewalks			278	-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-	-
Library Services			-	-	-	115	115	115	613	1,070	730
Development of Sport and Recreation Facilities			-	-	-	203	405	405	-	-	-
Finance Management			-	-	-	-	-	-	-	-	-
CDW Contribution			3	-	-	-	-	-	-	-	-
Thusong (Multi-Purpose) Centres Grant			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
West Coast DM			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Other grant providers:			90	-	75	-	-	-	-	-	-
Lotto: Zuurvlakte Sport Field			90	-	75	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			16,012	14,487	10,885	20,534	20,896	20,896	37,606	29,758	27,904
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			42,393	55,132	46,368	52,547	53,890	53,890	74,613	67,082	69,774



Table SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

WC013 Bergvrierv - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Operating transfers and grants:</b>		1,3									
<b>National Government:</b>											
Balance unspent at beginning of the year			-			-	-	-	-	-	-
Current year receipts			20,632	22,346	30,793	27,855	27,855	27,855	31,660	32,735	36,601
<b>Conditions met - transferred to revenue</b>			20,682	22,346	30,793	27,855	27,855	27,855	31,660	32,735	36,601
Conditions still to be met - transferred to liabilities			(50)			-	-	-	-	-	-
<b>Provincial Government:</b>											
Balance unspent at beginning of the year			-	-		-	-	-	-	-	-
Current year receipts			4,970	18,109	4,662	4,159	5,139	5,139	5,347	4,589	5,269
<b>Conditions met - transferred to revenue</b>			2,667	18,109	4,662	4,159	5,139	5,139	5,347	4,589	5,269
Conditions still to be met - transferred to liabilities			2,303			-	-	-	-	-	-
<b>District Municipality:</b>											
Balance unspent at beginning of the year			-			-	-	-	-	-	-
Current year receipts			-	84		-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>			-	84	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			-			-	-	-	-	-	-
<b>Other grant providers:</b>											
Balance unspent at beginning of the year			-	561	29	-	-	-	-	-	-
Current year receipts			-			-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>			-	561	29	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>			23,349	41,100	35,483	32,014	32,994	32,994	37,007	37,324	41,870
<b>Total operating transfers and grants - CTBM</b>		2	2,254	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>		1,3									
<b>National Government:</b>											
Balance unspent at beginning of the year			-	-		-	-	-	-	-	-
Current year receipts			8,087	10,125	10,810	12,853	12,853	12,853	15,224	17,440	17,284
<b>Conditions met - transferred to revenue</b>			7,834	10,125	10,810	12,853	12,853	12,853	15,224	17,440	17,284
Conditions still to be met - transferred to liabilities			253			-	-	-	-	-	-
<b>Provincial Government:</b>											
Balance unspent at beginning of the year			-	-	-	-	-	-	-	-	-
Current year receipts			11,200	4,362	-	7,681	8,043	8,043	22,382	12,318	10,620
<b>Conditions met - transferred to revenue</b>			7,642	4,362	-	7,681	8,043	8,043	22,382	12,318	10,620
Conditions still to be met - transferred to liabilities			3,558	-		-	-	-	-	-	-
<b>District Municipality:</b>											
Balance unspent at beginning of the year			-	-		-	-	-	-	-	-
Current year receipts			-			-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			-	-		-	-	-	-	-	-
<b>Other grant providers:</b>											
Balance unspent at beginning of the year			-	-		-	-	-	-	-	-
Current year receipts			100	-	75	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>			536	-	75	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			(436)	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>			16,012	14,487	10,885	20,534	20,896	20,896	37,606	29,758	27,904
<b>Total capital transfers and grants - CTBM</b>		2	3,375	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>			39,361	55,587	46,368	52,547	53,890	53,890	74,613	67,082	69,774
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>			5,629	-	-	-	-	-	-	-	-

## 2.8 Councillor and employee benefits

Table SA22 - Summary of councillor and staff benefits

WC013 Bergrivier - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		2,222	2,763	2,684	2,892	3,150	3,150	3,478	3,756	4,057
Pension and UIF Contributions		237	295	292	470	470	470	323	349	377
Medical Aid Contributions		33	36	35	35	35	35	31	33	36
Motor Vehicle Allowance		849	810	1,041	783	783	783	882	953	1,029
Cellphone Allowance		190	191	206	18	18	18	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		3,532	4,094	4,257	4,198	4,456	4,456	4,714	5,091	5,498
% increase	4		15.9%	4.0%	(1.4%)	6.1%	-	5.8%	8.0%	8.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		2,347	2,439	2,329	2,436	2,436	2,436	2,864	3,093	3,340
Pension and UIF Contributions		447	401	493	539	539	539	523	564	610
Medical Aid Contributions		183	145	147	151	151	151	133	144	156
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	516	434	341	325	325	325	402	434	468
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	209	236	281	225	225	225	258	278	301
Other benefits and allowances	3	-	183	641	332	332	332	299	323	349
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	38	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		3,701	3,876	4,233	4,008	4,008	4,008	4,478	4,836	5,223
% increase	4		4.7%	9.2%	(5.3%)	-	-	11.7%	8.0%	8.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		39,075	39,396	45,546	47,198	45,060	45,060	51,108	55,196	59,612
Pension and UIF Contributions		6,383	7,241	8,140	8,710	8,332	8,332	9,650	10,422	11,256
Medical Aid Contributions		2,610	2,882	3,168	4,705	4,310	4,310	4,967	5,365	5,794
Overtime		2,233	2,421	2,699	2,014	3,128	3,128	1,836	1,983	2,142
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3,189	3,512	2,958	3,183	3,165	3,165	3,385	3,656	3,948
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	222	207	206	213	260	260	219	237	255
Other benefits and allowances	3	-	4,132	2,872	9,167	9,353	9,353	11,769	12,711	13,727
Payments in lieu of leave		872	-	889	-	-	-	-	-	-
Long service awards		-	271	386	278	366	366	556	600	649
Post-retirement benefit obligations	6	2,960	846	1,063	1,560	1,665	1,665	1,334	1,441	1,556
<b>Sub Total - Other Municipal Staff</b>		57,543	60,908	67,928	77,027	75,640	75,640	84,824	91,610	98,939
% increase	4		5.8%	11.5%	13.4%	(1.8%)	-	12.1%	8.0%	8.0%
<b>Total Parent Municipality</b>		64,776	68,879	76,417	85,233	84,105	84,105	94,016	101,537	109,660
			6.3%	10.9%	11.5%	(1.3%)	-	11.8%	8.0%	8.0%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		64,776	68,879	76,417	85,233	84,105	84,105	94,016	101,537	109,660
% increase	4		6.3%	10.9%	11.5%	(1.3%)	-	11.8%	8.0%	8.0%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	61,244	64,784	72,161	81,035	79,649	79,649	89,302	96,446	104,162

Table SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

WC013 Bergrivier - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		366,000	69,000	145,000			580,000
Chief Whip			-	-	-			-
Executive Mayor			464,000	79,000	181,000			724,000
Deputy Executive Mayor			383,000	52,000	145,000			580,000
Executive Committee			901,000	49,000	136,000			1,086,000
Total for all other councillors			1,364,000	160,000	220,000			1,744,000
<b>Total Councillors</b>	8	-	3,478,000	409,000	827,000			4,714,000
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			-	-	-	-		-
Chief Finance Officer			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
<i>List of each official with packages &gt;= senior manager</i>								
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
<b>Total Senior Managers of the Municipality</b>	8,10	-	-	-	-	-		-
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
<b>Total for municipal entities</b>	8,10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	3,478,000	409,000	827,000	-		4,714,000

Table 49 SA24 – Summary of personnel numbers

WC013 Bergvrierv - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			13	13	-	13	13	-	13	13	-
Board Members of municipal entities	4		-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5		-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3		15	15	1	21	20	1	15	14	1
Other Managers	7		-	-	-	-	-	-	-	-	-
Professionals			11	10	-	16	16	-	16	16	-
Finance			3	3	-	3	3	-	1	1	-
Spatial/town planning			2	2	-	4	4	-	4	4	-
Information Technology			1	-	-	-	-	-	-	-	-
Roads			1	1	-	3	3	-	3	3	-
Electricity			1	1	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			3	3	-	6	6	-	8	8	-
Technicians			2	2	-	4	4	-	4	4	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			1	1	-	3	3	-	-	-	-
Electricity			-	-	-	-	-	-	3	3	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			1	1	-	1	1	-	1	1	-
Clerks (Clerical and administrative)			83	83	-	79	79	-	85	85	-
Service and sales workers			9	9	-	15	15	-	12	12	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			14	14	-	17	17	-	-	-	-
Plant and Machine Operators			15	15	-	23	23	-	52	52	-
Elementary Occupations			240	240	-	226	226	-	221	221	-
<b>TOTAL PERSONNEL NUMBERS</b>		9	<b>402</b>	<b>401</b>	<b>1</b>	<b>414</b>	<b>413</b>	<b>1</b>	<b>418</b>	<b>417</b>	<b>1</b>

# Monthly targets for revenue, expenditure and cash flow

Table SA25 - Budgeted monthly revenue and expenditure

WC013 Bergrivier - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue By Source																
Property rates		15,522	4,139	2,070	3,104	3,622	3,104	3,104	3,104	3,104	3,104	3,622	4,139	51,740	55,901	60,385
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	76,927	83,091	89,744
Service charges - water revenue		1,117	931	1,117	1,304	1,676	1,862	2,794	2,421	1,676	1,676	1,304	745	18,625	20,039	21,589
Service charges - sanitation revenue		548	548	548	548	548	548	548	548	548	548	548	548	6,572	6,789	6,847
Service charges - refuse revenue		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,001	12,507	12,732
Service charges - other		796	796	796	796	796	796	796	796	796	796	796	796	9,550	10,431	11,305
Rental of facilities and equipment		267	267	267	267	267	267	267	267	267	267	267	267	3,207	3,302	3,536
Interest earned - external investments		83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,350	1,000
Interest earned - outstanding debtors		241	241	241	241	241	241	241	241	241	241	241	241	2,889	3,120	3,370
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		84	84	84	84	84	84	84	84	84	84	84	84	1,005	1,085	1,171
Licences and permits		108	108	108	108	108	108	108	108	108	108	108	108	1,300	1,404	1,516
Agency services		163	163	163	163	163	163	163	163	163	163	163	163	1,958	2,114	2,283
Transfers recognised - operational		3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,141	37,007	37,324	41,870
Other revenue		212	212	212	212	212	212	212	212	212	212	212	212	2,538	2,678	2,872
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		29,630	18,061	16,178	17,399	18,289	17,958	18,889	18,517	17,772	17,772	17,917	17,938	226,319	241,135	260,220
Expenditure By Type																
Employee related costs		7,082	7,082	7,082	7,082	11,418	7,082	7,082	7,082	7,082	7,082	7,082	7,082	89,316	95,720	102,994
Remuneration of councillors		393	393	393	393	393	393	393	393	393	393	393	393	4,714	5,053	5,437
Debt impairment		159	159	159	159	159	159	159	159	159	159	159	159	1,903	2,040	2,195
Depreciation & asset impairment		1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	17,460	18,717	20,140
Finance charges		849	849	849	849	849	849	849	849	849	849	849	849	10,189	10,814	11,610
Bulk purchases		6,713	12,205	3,051	3,662	4,272	3,662	4,272	3,051	3,662	4,272	3,662	8,544	61,025	65,419	70,391
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		256	256	256	256	256	256	256	256	256	256	256	256	3,070	3,291	3,541
Other expenditure		3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	43,879	44,924	49,840
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		20,562	26,055	16,901	17,511	22,457	17,511	18,121	16,901	17,511	18,121	17,511	22,393	231,556	245,978	266,148
Surplus/(Deficit)																
Transfers recognised - capital		9,068	(7,993)	(723)	(112)	(4,168)	447	768	1,616	261	(350)	405	(4,455)	(5,237)	(4,842)	(5,928)
Contributions recognised - capital		3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,109	37,606	29,758	27,904
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
		12,204	(4,857)	2,413	3,024	(1,032)	3,583	3,904	4,752	3,397	2,786	3,542	(1,347)	32,369	24,916	21,976
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	12,204	(4,857)	2,413	3,024	(1,032)	3,583	3,904	4,752	3,397	2,786	3,542	(1,347)	32,369	24,916	21,976

Table SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
<b>Revenue by Vote</b>																
Vote 1 - Municipal Manager		2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,354	27,864	31,584	34,660
Vote 2 - Finance		16,009	4,626	2,557	3,591	4,109	3,591	3,591	3,591	3,591	3,591	4,109	4,626	57,584	62,356	66,961
Vote 3 - Corporate Services		1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	14,478	13,963	14,936
Vote 4 - Technical Services		13,232	13,046	13,232	13,418	13,791	13,977	14,908	14,536	13,791	13,791	13,418	12,859	163,998	162,991	171,567
Total Revenue by Vote		32,766	21,197	19,314	20,535	21,425	21,094	22,025	21,653	20,908	20,908	21,053	21,046	263,924	270,894	288,124
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Municipal Manager		1,555	1,555	1,555	1,555	1,910	1,555	1,555	1,555	1,555	1,555	1,555	1,555	19,014	20,251	22,135
Vote 2 - Finance		867	867	867	867	1,570	867	867	867	867	867	867	867	11,102	11,169	13,180
Vote 3 - Corporate Services		3,010	3,010	3,010	3,010	4,099	3,010	3,010	3,010	3,010	3,010	3,010	3,010	37,212	39,855	42,879
Vote 4 - Technical Services		15,131	20,623	11,469	12,079	14,879	12,079	12,690	11,469	12,079	12,690	12,079	16,961	164,227	174,703	187,954
Total Expenditure by Vote		20,562	26,055	16,901	17,511	22,457	17,511	18,121	16,901	17,511	18,121	17,511	22,393	231,556	245,978	266,148
Surplus/(Deficit) before assoc.		12,204	(4,857)	2,413	3,024	(1,032)	3,583	3,904	4,752	3,397	2,786	3,542	(1,347)	32,369	24,916	21,976
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	12,204	(4,857)	2,413	3,024	(1,032)	3,583	3,904	4,752	3,397	2,786	3,542	(1,347)	32,369	24,916	21,976

Table SA27 - Budgeted monthly revenue and expenditure (standard classification)

WC013 Bergrivier - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		18,434	7,051	4,982	6,016	6,534	6,016	6,016	6,016	6,016	6,016	6,534	7,086	86,719	94,665	102,403
Executive and council		2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,354	27,864	31,584	34,660
Budget and treasury office		16,009	4,626	2,557	3,591	4,109	3,591	3,591	3,591	3,591	3,591	4,109	4,626	57,584	62,356	66,961
Corporate services		106	106	106	106	106	106	106	106	106	106	106	106	1,271	725	782
<i>Community and public safety</i>		2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	32,090	21,532	20,854
Community and social services		513	513	513	513	513	513	513	513	513	513	513	513	6,154	5,946	6,310
Sport and recreation		258	258	258	258	258	258	258	258	258	258	258	258	3,099	3,184	3,408
Public safety		86	86	86	86	86	86	86	86	86	86	86	86	1,033	1,116	1,205
Housing		1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	21,804	11,286	9,931
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		430	430	430	430	430	430	430	430	430	430	430	430	5,156	4,091	4,418
Planning and development		59	59	59	59	59	59	59	59	59	59	59	59	711	606	655
Road transport		370	370	370	370	370	370	370	370	370	370	370	370	4,445	3,485	3,763
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11,229	11,042	11,229	11,415	11,787	11,974	12,905	12,532	11,787	11,787	11,415	10,856	139,958	150,606	160,449
Electricity		6,885	6,885	6,885	6,885	6,885	6,885	6,885	6,885	6,885	6,885	6,885	6,885	82,625	90,107	97,228
Water		1,245	1,059	1,245	1,431	1,804	1,990	2,921	2,549	1,804	1,804	1,431	872	20,155	21,677	23,357
Waste water management		1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	22,487	23,409	24,055
Waste management		1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	14,691	15,412	15,809
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>		32,766	21,197	19,314	20,535	21,425	21,094	22,025	21,653	20,908	20,908	21,053	21,046	263,924	270,894	288,124
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		4,310	4,310	4,310	4,310	5,856	4,310	4,310	4,310	4,310	4,310	4,310	4,310	53,272	56,228	62,008
Executive and council		1,555	1,555	1,555	1,555	1,910	1,555	1,555	1,555	1,555	1,555	1,555	1,555	19,014	20,251	22,135
Budget and treasury office		867	867	867	867	1,570	867	867	867	867	867	867	867	11,102	11,169	13,180
Corporate services		1,889	1,889	1,889	1,889	2,377	1,889	1,889	1,889	1,889	1,889	1,889	1,889	23,156	24,808	26,693
<i>Community and public safety</i>		2,276	2,276	2,276	2,276	3,268	2,276	2,276	2,276	2,276	2,276	2,276	2,276	28,304	30,309	32,607
Community and social services		526	526	526	526	726	526	526	526	526	526	526	526	6,508	6,944	7,467
Sport and recreation		977	977	977	977	1,393	977	977	977	977	977	977	977	12,142	13,016	14,005
Public safety		679	679	679	679	999	679	679	679	679	679	679	678	8,462	9,071	9,761
Housing		95	95	95	95	151	95	95	95	95	95	95	95	1,192	1,278	1,375
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,235	2,235	2,235	2,235	3,175	2,235	2,235	2,235	2,235	2,235	2,235	2,235	27,763	28,532	30,701
Planning and development		295	295	295	295	439	295	295	295	295	295	295	295	3,684	3,949	4,249
Road transport		1,940	1,940	1,940	1,940	2,736	1,940	1,940	1,940	1,940	1,940	1,940	1,940	24,079	24,584	26,452
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11,741	17,233	8,079	8,689	10,158	8,689	9,300	8,079	8,689	9,300	8,689	13,571	122,217	130,908	140,832
Electricity		8,027	13,035	4,689	5,245	6,051	5,245	5,802	4,689	5,245	5,802	5,245	9,697	78,774	84,446	90,864
Water		1,554	2,038	1,230	1,284	1,494	1,284	1,338	1,230	1,284	1,338	1,284	1,715	17,075	18,305	19,696
Waste water management		775	775	775	775	898	775	775	775	775	775	775	775	9,427	10,106	10,874
Waste management		1,384	1,384	1,384	1,384	1,714	1,384	1,384	1,384	1,384	1,384	1,384	1,384	16,941	18,052	19,398
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>		20,562	26,055	16,901	17,511	22,457	17,511	18,121	16,901	17,511	18,121	17,511	22,393	231,556	245,978	266,148
<b>Surplus/(Deficit) before assoc.</b>		12,204	(4,857)	2,413	3,024	(1,032)	3,583	3,904	4,752	3,397	2,786	3,542	(1,347)	32,369	24,916	21,976
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	12,204	(4,857)	2,413	3,024	(1,032)	3,583	3,904	4,752	3,397	2,786	3,542	(1,347)	32,369	24,916	21,976

Table SA28 - Budgeted monthly capital expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>																
<u>Multi-year expenditure to be appropriated</u>	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	400	-	-	-	-	-	-	400	1,100	850
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	300	-
Vote 4 - Technical Services		3,061	4,189	2,250	2,550	3,055	2,750	1,220	2,200	2,000	2,300	2,844	2,199	30,618	20,587	11,955
<b>Capital multi-year expenditure sub-total</b>	2	3,061	4,189	2,250	2,550	3,055	3,150	1,220	2,200	2,000	2,300	2,844	2,199	31,018	21,987	12,805
<u>Single-year expenditure to be appropriated</u>																
Vote 1 - Municipal Manager		-	-	16	-	-	87	-	-	-	-	-	-	103	36	36
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	30	30	30	30
Vote 3 - Corporate Services		-	10	-	510	840	1,115	-	20	163	15	20	1,820	4,513	5,102	5,460
Vote 4 - Technical Services		35	1,590	665	2,130	1,885	838	655	1,235	2,158	2,345	843	(393)	13,985	15,681	23,132
<b>Capital single-year expenditure sub-total</b>	2	35	1,600	681	2,640	2,725	2,040	655	1,255	2,321	2,360	863	1,457	18,631	20,848	28,658
<b>Total Capital Expenditure</b>	2	3,096	5,789	2,931	5,190	5,780	5,190	1,875	3,455	4,321	4,660	3,707	3,656	49,649	42,836	41,463



Table SA29 - Budgeted monthly capital expenditure (standard classification)

WC013 Bergvriër - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Capital Expenditure - Standard</b>	1															
<i>Governance and administration</i>		10	50	41	415	80	1,300	-	-	-	-	13	64	1,972	2,680	3,050
Executive and council		-	-	16	-	-	87	-	-	-	-	-	-	103	36	36
Budget and treasury office		-	-	-	-	-	400	-	-	-	-	-	30	430	1,130	880
Corporate services		10	50	25	415	80	813	-	-	-	-	13	34	1,439	1,514	2,134
<i>Community and public safety</i>		820	1,910	1,200	2,520	3,490	3,015	1,220	2,260	2,781	2,365	2,070	2,016	25,667	15,593	14,338
Community and social services		-	-	-	150	-	305	-	40	188	-	-	8	691	1,204	1,079
Sport and recreation		20	10	-	270	150	-	20	120	583	365	60	1,039	2,637	2,461	2,719
Public safety		-	-	-	-	540	10	-	-	10	-	10	-	570	680	650
Housing		800	1,900	1,200	2,100	2,800	2,700	1,200	2,100	2,000	2,000	2,000	969	21,769	11,248	9,890
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70	245	65	500	870	520	60	100	150	1,100	15	20	3,715	3,950	4,305
Planning and development		5	-	-	-	150	-	-	-	-	-	-	-	155	300	-
Road transport		65	245	65	500	720	520	60	100	150	1,100	15	20	3,560	3,650	4,305
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2,196	3,584	1,625	1,755	1,340	355	595	1,095	1,390	1,195	1,609	1,556	18,295	20,613	19,770
Electricity		-	1,150	1,110	1,120	500	260	-	120	40	45	15	-	4,360	5,455	5,432
Water		-	110	460	610	105	95	300	515	900	1,000	1,494	1,520	7,109	13,814	5,555
Waste water management		2,196	2,324	25	25	35	-	295	210	200	150	100	28	5,588	806	641
Waste management		-	-	30	-	700	-	-	250	250	-	-	8	1,238	538	8,142
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	2	3,096	5,789	2,931	5,190	5,780	5,190	1,875	3,455	4,321	4,660	3,707	3,656	49,649	42,836	41,463
<b>Funded by:</b>																
National Government		2,196	2,874	300	750	555	875	300	500	1,400	1,300	1,374	2,800	15,224	17,441	17,284
Provincial Government		800	1,900	1,200	2,290	2,800	3,275	1,200	2,100	2,148	2,000	2,000	669	22,382	12,318	10,620
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2,996	4,774	1,500	3,040	3,355	4,150	1,500	2,600	3,548	3,300	3,374	3,469	37,606	29,759	27,904
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	630	-	950	1,420	480	210	560	500	1,250	-	-	6,000	6,050	5,400
Internally generated funds		100	385	1,431	1,200	1,005	560	165	295	273	110	333	187	6,043	7,027	8,159
<b>Total Capital Funding</b>		3,096	5,789	2,931	5,190	5,780	5,190	1,875	3,455	4,321	4,660	3,707	3,656	49,649	42,836	41,463

Table SA30 - Budgeted monthly cash flow

WC013 Bergrivier - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	15,363	4,139	2,070	3,104	3,622	3,104	3,104	3,104	3,104	3,104	3,622	3,769	51,211	53,882	58,131
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	76,141	80,090	86,394
Service charges - water revenue	1,106	922	1,106	1,290	1,659	1,843	2,765	2,396	1,659	1,659	1,290	737	18,434	19,316	20,783
Service charges - sanitation revenue	542	542	542	542	542	542	542	542	542	542	542	542	6,504	6,544	6,591
Service charges - refuse revenue	990	990	990	990	990	990	990	990	990	990	990	990	11,878	12,055	12,257
Service charges - other	788	788	788	788	788	788	788	788	788	788	788	788	9,452	10,054	10,883
Rental of facilities and equipment	267	267	267	267	267	267	267	267	267	267	267	267	3,207	3,302	3,536
Interest earned - external investments	83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,350	1,000
Interest earned - outstanding debtors	241	241	241	241	241	241	241	241	241	241	241	241	2,889	3,120	3,370
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	84	84	84	84	84	84	84	84	84	84	84	84	1,005	1,085	1,171
Licences and permits	108	108	108	108	108	108	108	108	108	108	108	108	1,300	1,404	1,516
Agency services	163	163	163	163	163	163	163	163	163	163	163	163	1,958	2,114	2,283
Transfer receipts - operational	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,141	37,007	37,324	41,870
Other revenue	212	212	212	212	212	212	212	212	212	212	212	2,969	5,296	5,303	5,691
<b>Cash Receipts by Source</b>	<b>29,371</b>	<b>17,962</b>	<b>16,077</b>	<b>17,296</b>	<b>18,182</b>	<b>17,849</b>	<b>18,771</b>	<b>18,402</b>	<b>17,665</b>	<b>17,665</b>	<b>17,814</b>	<b>20,227</b>	<b>227,283</b>	<b>236,944</b>	<b>255,477</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,109	37,606	29,758	27,904
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	6,050	5,400
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	282	282	191	217
<b>Total Cash Receipts by Source</b>	<b>32,507</b>	<b>21,098</b>	<b>19,213</b>	<b>20,432</b>	<b>21,318</b>	<b>20,985</b>	<b>21,907</b>	<b>21,538</b>	<b>20,801</b>	<b>20,801</b>	<b>20,950</b>	<b>29,618</b>	<b>271,170</b>	<b>272,944</b>	<b>288,998</b>
<b>Cash Payments by Type</b>															
Employee related costs	7,082	7,082	7,082	7,082	11,418	7,082	7,082	7,082	7,082	7,082	7,082	7,082	89,316	95,720	102,994
Remuneration of councillors	393	393	393	393	393	393	393	393	393	393	393	393	4,714	5,053	5,437
Finance charges	849	849	849	849	849	849	849	849	849	849	849	849	10,189	10,814	11,610
Bulk purchases - Electricity	6,196	11,265	2,816	3,380	3,943	3,380	3,943	2,816	3,380	3,943	3,380	7,886	56,326	60,382	64,971
Bulk purchases - Water & Sewer	517	940	235	282	329	282	329	235	282	329	282	658	4,699	5,037	5,420
Transfers and grants - other	256	256	256	256	256	256	256	256	256	256	256	256	3,070	3,291	3,541
Other expenditure	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	3,657	(2,621)	37,601	57,720	52,702
<b>Cash Payments by Type</b>	<b>18,949</b>	<b>24,441</b>	<b>15,287</b>	<b>15,898</b>	<b>20,844</b>	<b>15,898</b>	<b>16,508</b>	<b>15,287</b>	<b>15,898</b>	<b>16,508</b>	<b>15,898</b>	<b>14,501</b>	<b>205,915</b>	<b>238,017</b>	<b>246,676</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	3,096	5,789	2,931	5,190	5,780	5,190	1,875	3,455	4,321	4,660	3,707	3,656	49,649	42,836	41,463
Repayment of borrowing	-	-	-	-	-	2,430	-	-	-	-	-	2,430	4,860	2,454	1,330
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
<b>Total Cash Payments by Type</b>	<b>22,045</b>	<b>30,230</b>	<b>18,218</b>	<b>21,088</b>	<b>26,624</b>	<b>23,517</b>	<b>18,383</b>	<b>18,742</b>	<b>20,219</b>	<b>21,168</b>	<b>19,604</b>	<b>20,587</b>	<b>260,424</b>	<b>283,306</b>	<b>289,469</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>10,462</b>	<b>(9,132)</b>	<b>995</b>	<b>(655)</b>	<b>(5,305)</b>	<b>(2,531)</b>	<b>3,524</b>	<b>2,796</b>	<b>583</b>	<b>(367)</b>	<b>1,346</b>	<b>9,030</b>	<b>10,746</b>	<b>(10,363)</b>	<b>(471)</b>
Cash/cash equivalents at the month/year begin:	15,467	25,929	16,798	17,793	17,138	11,832	9,301	12,825	15,621	16,204	15,837	17,183	15,467	26,213	15,851
Cash/cash equivalents at the month/year end:	25,929	16,798	17,793	17,138	11,832	9,301	12,825	15,621	16,204	15,837	17,183	26,213	26,213	15,851	15,379

## 2.10 Contracts having future budgetary implications

In terms of the Council's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

WC013 Bergrivier - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Wasteman														-
Conlog														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

## 2.11 Capital expenditure details

The following three tables present details of the Council's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table SA 34a - Capital expenditure on new assets by asset class

WC013 Bergrivier - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2	3,177	20,778	12,886	11,323	12,036	12,036	12,545	12,995	16,924	
Infrastructure - Road transport		-	6,353	566	95	95	95	580	540	1,710	
Roads, Pavements & Bridges		-	6,353	59	60	68	68	430	390	1,560	
Storm water		-	-	506	35	27	27	150	150	150	
Infrastructure - Electricity		1,708	2,103	250	347	347	347	2,290	2,290	3,570	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		1,708	2,103	250	347	347	347	2,290	2,290	3,570	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	4,760	1,416	100	303	303	4,085	9,130	5,500	
Dams & Reservoirs		-	-	-	-	-	-	3,575	6,000	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	4,760	1,416	100	303	303	510	3,130	5,500	
Infrastructure - Sanitation		-	7,168	10,654	10,781	11,291	11,291	5,090	535	150	
Reticulation		-	-	-	-	-	-	-	-	-	
Sewerage purification		-	7,168	10,654	10,781	11,291	11,291	5,090	535	150	
Infrastructure - Other		1,470	393	-	-	-	-	500	500	5,994	
Waste Management		1,470	393	-	-	-	-	500	500	5,994	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		3	169	84	217	7,706	8,016	8,016	21,997	11,548	10,445
Parks & gardens		7	59	14	47	100	100	100	98	50	155
Sportsfields & stadia			-	-	70	203	405	405	50	50	50
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			110	70	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	40	40	40	-	-	-
Cemeteries			-	-	100	-	-	-	80	200	350
Social rental housing			-	-	-	7,363	7,471	7,471	21,769	11,248	9,890
Other			-	-	-	-	-	-	-	-	-
Heritage assets	9		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets	10	19,042	3,925	4,180	1,449	1,366	1,366	4,493	3,115	4,782	
General vehicles		-	830	1,702	-	130	130	2,270	515	2,630	
Specialised vehicles		-	1,556	-	-	-	-	-	-	-	
Plant & equipment		104	629	184	418	375	375	693	514	859	
Computers - hardware/equipment		216	341	37	-	-	-	-	-	-	
Furniture and other office equipment		1,399	166	1,424	821	526	526	815	946	883	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	147	-	-	-	-	-	-	-	
Other Buildings		17,323	97	684	210	335	335	715	840	410	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	158	149	-	-	-	-	300	-	
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
	-		-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
Intangibles		61	-	21	235	266	266	790	700	1,210	
Computers - software & programming		61	-	21	235	266	266	790	700	1,210	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	22,449	24,786	17,304	20,712	21,684	21,684	39,825	28,358	33,361	

Table SA34b - Capital expenditure on the renewal of existing assets by asset class

WC013 Bergrivier - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand	1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	2	2,439	1,453	1,682	1,850	1,827	1,827	6,929	10,719	4,240	
Infrastructure - Road transport		-	1,350	1,682	1,810	1,787	1,787	2,580	2,990	2,610	
Roads, Pavements & Bridges		-	1,350	1,603	1,750	1,750	1,750	2,520	2,980	2,600	
Storm water		-	-	79	60	37	37	60	10	10	
Infrastructure - Electricity		1,875	-	-	40	40	40	1,580	3,100	1,620	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		1,875	-	-	40	40	40	1,580	3,100	1,620	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	2,769	4,629	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	2,769	4,629	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		564	103	-	-	-	-	-	-	10	
Waste Management		564	103	-	-	-	-	-	-	10	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		3	60	87	-	557	-	-	1,900	1,912	1,940
Parks & gardens		7	23	9	-	-	-	-	100	-	-
Sportsfields & stadia			-	-	-	557	-	-	1,800	1,912	1,940
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			37	78	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets		9	-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets	10	5,217	576	106	100	175	175	395	547	872	
General vehicles		-	-	-	-	-	-	150	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		-	25	21	-	-	-	25	25	25	
Computers - hardware/equipment		84	156	35	-	-	-	-	-	-	
Furniture and other office equipment		368	194	50	100	175	175	170	422	597	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	201	-	-	-	-	-	-	-	
Other Buildings		4,765	-	-	-	-	-	50	100	250	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class	-		-	-	-	-	-	-	-	-	
Intangibles		25	-	-	-	256	256	600	1,300	1,050	
Computers - software & programming		25	-	-	-	256	256	600	1,300	1,050	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	7,741	2,116	1,788	2,507	2,258	2,258	9,824	14,478	8,102	

Table SA34c - Repairs and maintenance expenditure by asset class

WC013 Bergrivier - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			861	(929)	2,031	895	895	895	1,425	1,528	1,644
Infrastructure - Road transport			25	325	618	53	53	53	66	71	76
Roads, Pavements & Bridges			25	325	618	53	53	53	55	59	63
Storm water			-	-	-	-	-	-	11	12	13
Infrastructure - Electricity			347	(135)	447	336	336	336	859	921	991
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			249	(165)	415	290	290	290	810	868	934
Street Lighting			98	30	32	46	46	46	49	53	57
Infrastructure - Water			293	(1,191)	830	349	349	349	350	375	404
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			293	(1,191)	830	349	349	349	350	375	404
Infrastructure - Sanitation			196	72	136	157	157	157	150	161	173
Reticulation			-	-	-	-	-	-	-	-	-
Sewerage purification			196	72	136	157	157	157	150	161	173
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation	2		-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other	3		-	-	-	-	-	-	-	-	-
Community			5	1	-	5	5	5	2	2	2
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			5	1	-	5	5	5	2	2	2
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses	7		-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing	8		-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other	9		-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			3,681	3,894	2,807	3,478	3,850	3,850	3,985	4,272	4,596
General vehicles			1,477	1,494	1,534	1,164	1,378	1,378	1,983	2,125	2,287
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			1,403	1,381	241	1,276	1,323	1,323	465	498	536
Computers - hardware/equipment			332	527	506	452	454	454	661	708	762
Furniture and other office equipment			46	31	40	80	109	109	113	122	131
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			423	460	-	-	-	-	-	-	-
Other Buildings			-	-	486	507	587	587	763	818	880
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1		4,548	2,965	4,838	4,378	4,750	4,750	5,412	5,801	6,242

Table SA34d Depreciation by asset class

WC013 Bergrivier - Supporting Table SA34d Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand	1										
Depreciation by Asset Class/Sub-class											
Infrastructure	2	6,338	8,904	8,075	9,198	8,117	8,117	9,736	10,436	11,228	
Infrastructure - Road transport		1,462	1,882	2,273	1,880	2,461	2,461	2,741	2,938	3,161	
Roads, Pavements & Bridges		1,462	1,882	2,273	1,880	2,461	2,461	2,741	2,938	3,161	
Storm water		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		599	1,079	1,280	952	1,178	1,178	1,543	1,654	1,780	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		599	1,079	1,280	952	1,178	1,178	1,543	1,654	1,780	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		971	1,239	1,386	1,170	1,385	1,385	1,671	1,791	1,927	
Dams & Reservoirs		196	-	-	-	-	-	-	-	-	
Water purification		468	-	1,386	98	98	98	1,671	1,791	1,927	
Reticulation		307	1,239	-	1,073	1,287	1,287	-	-	-	
Infrastructure - Sanitation		1,156	1,647	1,960	1,583	1,700	1,700	2,363	2,533	2,725	
Reticulation		1,156	1,647	1,960	1,583	1,700	1,700	2,363	2,533	2,725	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		2,150	3,057	1,176	3,613	1,394	1,394	1,418	1,520	1,635	
Waste Management		2,150	3,043	1,092	3,600	1,316	1,316	1,316	1,411	1,518	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	13	84	12	78	78	102	109	117	
Community		3	534	834	1,199	1,103	1,434	1,434	1,449	1,552	1,670
Parks & gardens		7	119	28	39	33	35	35	48	51	55
Sportsfields & stadia			351	108	423	171	366	366	511	547	589
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	50	41	50	49	49	49	53	57
Libraries			64	97	104	94	125	125	125	134	144
Recreational facilities			-	465	387	459	462	462	467	500	538
Fire, safety & emergency			-	-	-	20	20	20	-	-	-
Security and policing			-	-	121	196	283	283	146	157	169
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	35	29	32	35	35	35	38	40
Museums & Art Galleries			-	44	36	43	44	44	44	47	51
Cemeteries			-	7	-	6	16	16	-	-	-
Social rental housing	-		-	-	-	-	-	-	-	-	
Other	-		-	19	-	-	-	24	25	27	
Heritage assets	9		-	-	-	-	15	15	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	15	15	-	-	-	
Investment properties	10	-	-	-	416	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	416	-	-	-	-	-	
Other assets	10	5,393	6,083	4,993	6,496	6,579	6,579	6,020	6,452	6,945	
General vehicles		1,194	1,716	1,158	1,942	1,388	1,388	1,397	1,497	1,611	
Specialised vehicles		235	187	480	-	519	519	579	620	668	
Plant & equipment		-	1,643	993	1,553	1,707	1,707	1,198	1,284	1,382	
Computers - hardware/equipment		283	468	-	26	26	26	-	-	-	
Furniture and other office equipment		2,877	919	1,202	1,358	1,468	1,468	1,448	1,553	1,671	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		81	404	627	1,011	741	741	756	810	872	
Other Buildings		647	513	406	549	419	419	489	524	564	
Other Land		-	-	-	31	66	66	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		77	232	127	26	247	247	153	164	177	
Agricultural assets		10	-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
	-		-	-	-	-	-	-	-	-	
Biological assets	10	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
Intangibles	10	49	156	214	11	260	260	255	277	297	
Computers - software & programming		49	156	214	11	260	260	255	277	297	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	
Total Depreciation	1	12,315	15,977	14,481	17,225	16,406	16,406	17,460	18,717	20,140	
Specialised vehicles											
Refuse		235	187	480	-	519	519	579	620	668	
Fire		-	-	130	-	147	147	157	168	181	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

Table SA35 - Future financial implications of the capital budget

WC013 Bergrivier - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		103	36	36				
Vote 2 - Finance		430	1,130	880				
Vote 3 - Corporate Services		4,513	5,402	5,460				
Vote 4 - Technical Services		44,603	36,268	35,087				
Vote 5 - [NAME OF VOTE 5]		-	-	-				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>49,649</b>	<b>42,836</b>	<b>41,463</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager		-	-					
Vote 2 - Finance		-	-					
Vote 3 - Corporate Services		-	-					
Vote 4 - Technical Services		-	-					
Vote 5 - [NAME OF VOTE 5]		-	-					
Vote 6 - [NAME OF VOTE 6]		-	-					
Vote 7 - [NAME OF VOTE 7]		-	-					
Vote 8 - [NAME OF VOTE 8]		-	-					
Vote 9 - [NAME OF VOTE 9]		-	-					
Vote 10 - [NAME OF VOTE 10]		-	-					
Vote 11 - [NAME OF VOTE 11]		-	-					
Vote 12 - [NAME OF VOTE 12]		-	-					
Vote 13 - [NAME OF VOTE 13]		-	-					
Vote 14 - [NAME OF VOTE 14]		-	-					
Vote 15 - [NAME OF VOTE 15]		-	-					
<i>List entity summary if applicable</i>		-	-					
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates		-	-					
Property rates - penalties & collection charges		-	-					
Service charges - electricity revenue		-	-					
Service charges - water revenue		-	-					
Service charges - sanitation revenue		-	-					
Service charges - refuse revenue		-	-					
Service charges - other		-	-					
Rental of facilities and equipment		-	-					
<i>List other revenues sources if applicable</i>		-	-					
<i>List entity summary if applicable</i>		-	-					
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>49,649</b>	<b>42,836</b>	<b>41,463</b>	-	-	-	-



# Table SA36 Detailed capital budget

WC013 Bergrivier - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4				6	3	3	5		Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Vote 3 - Corporate Services		Office equipment		5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			-	10	10	10	10	BR	New
Vote 3 - Corporate Services		Photocopiers		5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			-	300	300	400	BR	New	
Vote 3 - Corporate Services		Diverse equipment		5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			35	-	-	-	BR	New	
Vote 3 - Corporate Services		Computer software (Office x23)		5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming			24	-	-	-	BR	New	
Vote 1 - Municipal Manager		Diverse office furniture and equipment		5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			-	45	19	19	BR	New	
Vote 1 - Municipal Manager		Diverse office furniture and equipment		5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			5	38	17	17	BR	New	
Vote 4 - Technical Services		Diverse equipment		5.5.5.1.6	Yes	Plant & equipment	Plant & equipment			3	3	4	4	BR	New	
Vote 4 - Technical Services		Tools		5.5.5.1.6	Yes	Plant & equipment	Plant & equipment			10	5	10	10	BR	New	
Vote 4 - Technical Services		Gravel access roads - cemetery		5.5.5.1.6	Yes	Infrastructure - Road transport	Roads, pavements & bridges			-	-	-	35	PV	New	
Vote 4 - Technical Services		Expansion of cemetery		5.5.5.1.6	Yes	Cemeteries	Cemeteries			-	80	200	200	PB	New	
Vote 4 - Technical Services		Fence new cemetery - Porterville		5.5.5.1.6	Yes	Cemeteries	Cemeteries			-	-	-	150	PV	New	
Vote 4 - Technical Services		Housing		5.5.6.1.2	Yes	Social rental housings	Social rental housing			7,363	21,769	11,248	9,890	BR	New	
Vote 3 - Corporate Services		Diverse equipment		5.5.6.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			28	-	-	-	BR	New	
Vote 3 - Corporate Services		Fire fighting equipment		5.5.5.1.4	Yes	Plant & equipment	Plant & equipment			70	30	70	100	BR	New	
Vote 4 - Technical Services		High tension circuit breakers		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			30	30	30	30	PV	New	
Vote 4 - Technical Services		Bulk meter replacement		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			50	60	60	60	PV	New	
Vote 4 - Technical Services		Network strengthening		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			112	-	100	120	BR	New	
Vote 4 - Technical Services		Strengthen CBD Network		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			50	50	50	60	PV	New	
Vote 4 - Technical Services		Diverse equipment		5.5.4.1.3	Yes	Furniture and other office equipment	Furniture and other office equipment			8	10	10	12	BR	New	
Vote 4 - Technical Services		Generator: Pressure towers (DKB)		5.5.4.1.3	Yes	Plant & equipment	Plant & equipment			30	-	-	200	DKB	New	
Vote 4 - Technical Services		Meter streetlights		5.5.4.1.3	Yes	Plant & equipment	Plant & equipment			10	30	30	30	BR	New	
Vote 4 - Technical Services		Replace street lights		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			40	80	100	120	BR	Renewal	
Vote 4 - Technical Services		Larger HT Switches - standby battery cell		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			50	-	-	-	PV	New	
Vote 4 - Technical Services		Install mini - sub for increased demand in industrial area		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			30	-	320	-	PV	New	
Vote 4 - Technical Services		Mid block lines		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			25	-	180	200	VD	New	
Vote 4 - Technical Services		Canopies for cherry pickers		5.5.4.1.3	Yes	General vehicles	General vehicles			-	-	25	-	BR	New	
Vote 4 - Technical Services		High tension pole replacements		5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation			-	50	50	-	PV	New	
Vote 4 - Technical Services		HT Meter tester		5.5.4.1.3	Yes	Plant & equipment	Plant & equipment			10	-	-	-	PV	New	
Vote 4 - Technical Services		15 Meter Cherry Picker for CBY 5469		5.5.4.1.3	Yes	General vehicles	General vehicles			-	450	-	-	PV	New	
Vote 2 - Finance		Diverse equipment		5.5.1.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			50	30	30	30	BR	New	
Vote 4 - Technical Services		Diverse equipment		5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			4	4	4	4	BR	New	
Vote 4 - Technical Services		Burglar bars at libraries (PB, VD,BJ, LBW)		5.5.6.3.2	Yes	Other Buildings	Other Buildings			80	-	-	50	BR	New	
Vote 4 - Technical Services		Community Hall: curtains		5.5.5.1.7	Yes	Other Buildings	Other Buildings			55	75	65	60	VD	New	
Vote 4 - Technical Services		Tables and chairs (Community Hall)		5.5.5.1.7	Yes	Furniture and other office equipment	Furniture and other office equipment			25	25	30	30	BR	New	
Vote 4 - Technical Services		Tile floor (Porterville Community Hall)		5.5.5.1.7	Yes	Other Buildings	Other Buildings			-	80	-	-	PV	New	
Vote 4 - Technical Services		Replace fence - commonage		5.5.5.1.7	Yes	Other Buildings	Other Buildings			-	-	50	50	PV	New	
Vote 4 - Technical Services		Paving Community Hall		5.5.5.1.7	Yes	Other Buildings	Other Buildings			-	-	-	25	PV	New	
Vote 4 - Technical Services		Fence - Municipal stores		5.5.2.1.1	Yes	Other Buildings	Other Buildings			-	50	100	100	BR	New	
Vote 4 - Technical Services		Tools		5.5.5.1.7	Yes	Plant & equipment	Plant & equipment			-	10	10	10	BR	New	
Vote 3 - Corporate Services		Diverse equipment		5.5.5.1.2	Yes	Furniture and other office equipment	Furniture and other office equipment			70	-	-	-	BR	New	
Vote 3 - Corporate Services		Diverse equipment		5.5.2.1.2	Yes	Furniture and other office equipment	Furniture and other office equipment			10	10	-	-	BR	New	
Vote 3 - Corporate Services		Optiplan cabinets		5.5.2.1.2	Yes	Furniture and other office equipment	Furniture and other office equipment			-	-	10	-	BR	New	
Vote 4 - Technical Services		Diverse equipment		5.5.5.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			8	5	5	5	BR	New	
Vote 4 - Technical Services		Tools		5.5.5.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment			-	50	50	55	BR	New	
Vote 4 - Technical Services		Portable pavilions		5.5.5.1.1	Yes	Sportsfields & stadia	Sportsfields & stadia			-	50	50	50	BR	New	
Vote 4 - Technical Services		Diverse equipment		5.5.4.1.4	Yes	Furniture and other office equipment	Furniture and other office equipment			40	10	10	10	BR	New	
Vote 4 - Technical Services		Radios		5.5.4.1.4	Yes	Furniture and other office equipment	Furniture and other office equipment			-	20	20	-	BR	New	
Vote 4 - Technical Services		Reseal streets		5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges			1,750	2,520	2,500	2,500	BR	Renewal	
Vote 4 - Technical Services		Cement ditches in Aurora		5.5.4.1.4	Yes	Infrastructure - Road transport	Storm water			-	40	40	40	AU	New	
Vote 4 - Technical Services		Street name curb stones		5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges			30	50	50	50	BR	New	
Vote 4 - Technical Services		Traffic calming measures (Speed bumps)		5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges			38	30	-	60	BR	New	
Vote 4 - Technical Services		Harden pavements		5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges			-	50	-	200	BR	New	
Vote 4 - Technical Services		Pave sidewalks		5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges			-	-	-	300	BR	New	

Vote 4 - Technical Services	Tools	5.5.4.1.4	Yes	Plant & equipment	Plant & equipment	-	50	80	100	BR	New
Vote 4 - Technical Services	Survey and design road network: Eendekuil	5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges	-	-	-	75	EK	New
Vote 4 - Technical Services	Vibrating roller	5.5.4.1.4	Yes	Plant & equipment	Plant & equipment	-	180	-	-	BR	New
Vote 4 - Technical Services	Curb stones: Voortrekker Street	5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges	-	-	40	40	PB	New
Vote 4 - Technical Services	Construction of roads: RDP Houses	5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges	-	300	300	300	BR	New
Vote 4 - Technical Services	Mechanical broom	5.5.4.1.4	Yes	Plant & equipment	Plant & equipment	-	180	-	-	BR	New
Vote 4 - Technical Services	Construction of roads: Aurora	5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, pavements & bridges	-	-	-	500	AR	New
Vote 4 - Technical Services	Cement benches - open spaces	5.5.6.2.1	Yes	Parks & gardens	Parks & gardens	-	-	25	25	BR	New
Vote 4 - Technical Services	Diverse equipment	5.5.6.2.1	Yes	Furniture and other office equipment	Furniture and other office equipment	4	4	4	4	BR	New
Vote 4 - Technical Services	Lawn mowers	5.5.6.2.1	Yes	Plant & equipment	Plant & equipment	80	50	90	90	BR	New
Vote 4 - Technical Services	Recreation areas	5.5.6.2.1	Yes	Parks & gardens	Parks & gardens	100	-	-	100	BR	New
Vote 4 - Technical Services	Irrigation - parks	5.5.6.2.1	Yes	Parks & gardens	Parks & gardens	-	20	25	30	BR	New
Vote 4 - Technical Services	Diverse equipment	5.5.4.1.2	Yes	Furniture and other office equipment	Furniture and other office equipment	8	8	8	8	BR	New
Vote 4 - Technical Services	Tools	5.5.4.1.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	15	18	18	BR	New
Vote 4 - Technical Services	Telemetry at pump stations	5.5.4.1.2	Yes	Plant & equipment	Plant & equipment	80	-	-	120	BR	New
Vote 4 - Technical Services	Sewerage stand by pumps	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	60	-	-	150	BR	New
Vote 4 - Technical Services	Switchgear and pumps	5.5.4.1.2	Yes	Plant & equipment	Plant & equipment	67	100	120	120	BR	New
Vote 4 - Technical Services	Fence WWTW	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	-	-	60	-	DKB	New
Vote 4 - Technical Services	Telemetry at WWTW	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	-	-	25	-	BR	New
Vote 4 - Technical Services	Sewer line 300mm supply line Disa Street (Monte Bertha)	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	-	420	-	-	PV	New
Vote 4 - Technical Services	Standby return pump - WWTW	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	23	-	-	-	PB	New
Vote 4 - Technical Services	Standby pumps	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	65	-	-	-	BR	New
Vote 4 - Technical Services	Expansion of WWTW	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	11,143	4,370	-	-	VD	New
Vote 4 - Technical Services	Sewerage Laaipek: Oos Street	5.5.4.1.2	Yes	Infrastructure - Sanitation	Sewerage purification	-	300	450	-	VD	New
Vote 4 - Technical Services	Diverse equipment	5.5.4.1.5	Yes	Furniture and other office equipment	Furniture and other office equipment	5	5	5	5	BR	New
Vote 4 - Technical Services	New Gully: Inlands	5.5.4.1.5	Yes	Infrastructure - Road transport	Roads, pavements & bridges	-	-	-	100	PB	Renewal
Vote 4 - Technical Services	Storm water ditch at Noordhoek - deepen dam	5.5.4.1.5	Yes	Infrastructure - Road transport	Storm water	37	50	-	-	VD	Renewal
Vote 4 - Technical Services	Low water bridge: Park Street	5.5.4.1.5	Yes	Infrastructure - Road transport	Storm water	-	10	10	10	PV	Renewal
Vote 4 - Technical Services	Stabilise "Wintervoor" (Flood prevention)	5.5.4.1.5	Yes	Infrastructure - Road transport	Storm water	27	35	35	35	PV	New
Vote 4 - Technical Services	Museum	5.5.4.1.5	Yes	Museum & Art Galleries	Museum & Art Galleries	40	-	-	-	PB	New
Vote 4 - Technical Services	Construction of storm water channels at low cost houses	5.5.4.1.5	Yes	Infrastructure - Road transport	Storm water	-	75	75	75	PB	New
Vote 3 - Corporate Services	Furniture and equipment	5.5.5.1.2	Yes	Furniture and other office equipment	Furniture and other office equipment	125	75	130	165	BR	Renewal
Vote 4 - Technical Services	Diverse equipment	5.5.4.1.6	Yes	Furniture and other office equipment	Furniture and other office equipment	6	6	6	6	BR	New
Vote 4 - Technical Services	Tools	5.5.4.1.6	Yes	Furniture and other office equipment	Furniture and other office equipment	-	2	2	2	BR	Renewal
Vote 4 - Technical Services	Refuse carts	5.5.4.1.6	Yes	Infrastructure - Other	Waste Management	-	-	-	10	BR	Renewal
Vote 4 - Technical Services	Drums and stands	5.5.4.1.6	Yes	Furniture and other office equipment	Furniture and other office equipment	-	30	30	30	BR	New
Vote 4 - Technical Services	Diverse equipment	5.5.4.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment	10	10	10	10	BR	New
Vote 4 - Technical Services	Tools	5.5.4.1.1	Yes	Plant & equipment	Plant & equipment	-	25	25	25	BR	Renewal
Vote 4 - Technical Services	Replace Water meters	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	123	100	100	120	BR	New
Vote 4 - Technical Services	Purchase new borehole pumps	5.5.4.1.1	Yes	Plant & equipment	Plant & equipment	15	20	20	20	AU	New
Vote 4 - Technical Services	Fence reservoir terrain	5.5.4.1.1	Yes	Other Buildings	Other Buildings	80	-	-	-	EK	New
Vote 4 - Technical Services	Dam Safety report (Waboomspruit)	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	30	-	-	EK	New
Vote 4 - Technical Services	Dam safety report (Porterville Dam)	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	30	-	-	PV	New
Vote 4 - Technical Services	Replace Fiat Tractor: CBY 1399	5.5.4.1.1	Yes	General vehicles	General vehicles	-	200	-	-	RH	New
Vote 4 - Technical Services	Telemetry station on fountain line	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	50	-	-	-	PB	New
Vote 4 - Technical Services	Build new reservoir (Veddrif)	5.5.4.1.1	Yes	Infrastructure - Water	Dams & Reservoirs	-	3,575	6,000	-	VD	New
Vote 3 - Corporate Services	Tools and Equipment	5.5.5.1.2	Yes	Plant & equipment	Plant & equipment	-	5	10	5	DKB	New
Vote 3 - Corporate Services	Storage Facilities	5.5.6.3.2	Yes	Plant & equipment	Plant & equipment	-	30	20	-	PB	New
Vote 4 - Technical Services	Upgrading of Sport Facilities	5.5.5.1.1	Yes	Sportsfields & stadia	Sportsfields & stadia	-	1,800	1,912	1,940	BR	Renewal
Vote 3 - Corporate Services	Container Library for Wittewater	5.5.6.3.2	Yes	Other Buildings	Other Buildings	-	-	500	-	BR	new
Vote 3 - Corporate Services	Back-up disks	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	26	-	-	10	BR	New
Vote 3 - Corporate Services	Expansion of electronic record system	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	148	-	-	-	PB	New
Vote 3 - Corporate Services	Upgrade IT system (SITA Report)	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	-	-	-	500	BR	New
Vote 3 - Corporate Services	Steel shelves for records safe	5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment	61	-	-	-	PB	New
Vote 4 - Technical Services	HT supply from main substation to Piet Relief Street switch station (Reuse)	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	-	-	100	PV	New
Vote 4 - Technical Services	Cutlery (Community hall)	5.5.5.1.7	Yes	Furniture and other office equipment	Furniture and other office equipment	-	10	10	10	BR	New
Vote 4 - Technical Services	Air conditioners - offices	5.5.2.1.1	Yes	Other Buildings	Other Buildings	-	25	25	25	BR	New
Vote 4 - Technical Services	Replace tractor (CBY 3021)	5.5.6.2.1	Yes	General vehicles	General vehicles	-	250	-	-	EK	New
Vote 4 - Technical Services	Cleansing Vehicle	5.5.2.1.1	Yes	General vehicles	General vehicles	-	700	-	-	PB	New
Vote 4 - Technical Services	Refuse compactor	5.5.4.1.6	Yes	General vehicles	General vehicles	-	-	-	2,100	BR	New
Vote 4 - Technical Services	Weightbridge (VD,PB,PV)	5.5.4.1.6	Yes	Infrastructure - Other	Waste Management	-	500	500	-	BR	New
Vote 4 - Technical Services	Upgrade water treatment works	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	-	2,800	-	PV	New
Vote 3 - Corporate Services	Book Detection System	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	115	-	-	-	PB	new

Vote 4 - Technical Services	Sport Facilities	5.5.5.1.1	Yes	Sportsfield and stadia	Sportsfield and stadia	405	-	-	-	BR	New
Vote 3 - Corporate Services	Kluis	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	12	-	-	-	BR	New
Vote 3 - Corporate Services	Aircon for Server Room	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	9	-	-	-	BR	New
Vote 3 - Corporate Services	IT Network Manage Switch	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	22	-	-	-	BR	New
Vote 3 - Corporate Services	Laptops	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	25	-	-	-	BR	New
Vote 3 - Corporate Services	Airconditioners	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	34	-	-	-	BR	new
Vote 4 - Technical Services	8 Wendy Houses	5.5.6.1.2	Yes	Social rental housings	Social rental housing	108	-	-	-	VD	New
Vote 2 - Finance	Shredder	5.5.1.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment	20	-	-	-	BR	Renewal
Vote 2 - Finance	Replace Aged Printers	5.5.1.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment	30	-	-	-	BR	Renewal
Vote 2 - Finance	Replacing outdated computers and software	5.5.1.1.1	Yes	Computers - software & programming	Computers - software & programming	256	-	-	-	BR	Renewal
Vote 2 - Finance	Vehicle to do asset verification and meterreading	5.5.1.1.1	Yes	General vehicles	General vehicles	130	-	-	-	PB	new
Vote 4 - Technical Services	Community Hall- Acoustics	5.5.5.1.7	Yes	Other Buildings	Other Buildings	120	-	-	-	RH	new
Vote 4 - Technical Services	Katvlerpylyn	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	130	-	-	-	EK	new
Vote 3 - Corporate Services	Electronic Management System for Planning and Development	5.5.6.1.1	Yes	Computers - software & programming	Computers - software & programming	-	150	-	-	BR	New
Vote 3 - Corporate Services	Integrated Zoning Scheme By-Law for Bergvliet Municipality	5.5.6.1.1	Yes	Other assets	Other	-	-	300	-	BR	New
Vote 1 - Municipal Manager	Upgrade audio visual equipment - Council Chamber	5.5.2.1.1	Yes	Furniture and other office equipment	Furniture and other office equipment	-	20	-	-	BR	Renewal
Vote 3 - Corporate Services	Microsoft volume Licensing	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	-	600	600	600	PB	New
Vote 3 - Corporate Services	Replacement of computers	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	-	200	200	200	BR	Renewal
Vote 3 - Corporate Services	Book Detection System	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	150	180	200	PV	New
Vote 3 - Corporate Services	Fencing of Porterville Library	5.5.6.3.2	Yes	Other Buildings	Other Buildings	-	260	-	-	PV	new
Vote 3 - Corporate Services	Tiling of LB Wernich Library	5.5.6.3.2	Yes	Other Buildings	Other Buildings	-	75	-	-	PV	new
Vote 3 - Corporate Services	Replacement of photocopiers	5.5.2.1.1	Yes	Computers - software & programming	Computers - software & programming	-	40	100	100	PB	New
Vote 3 - Corporate Services	Airconditioners	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	15	-	-	BR	New
Vote 3 - Corporate Services	Shelves/Tables/Office furniture for libraries	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	73	25	30	BR	Renewal
Vote 3 - Corporate Services	Enlarging Dwarskersbos Library	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	-	225	-	BR	Renewal
Vote 3 - Corporate Services	Replacing/fixing of library hall kitchen in PB Library	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	-	40	-	BR	Renewal
Vote 3 - Corporate Services	New building for Berghof Library	5.5.6.3.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	-	-	400	BR	Renewal
Vote 2 - Finance	Replacing outdated computers and software	5.5.1.1.1	Yes	Computers - software & programming	Computers - software & programming	-	100	100	100	BR	Renewal
Vote 2 - Finance	Upgrade of Income System to Promis²	5.5.1.1.1	Yes	Computers - software & programming	Computers - software & programming	-	300	1,000	750	BR	Renewal
Vote 4 - Technical Services	Network Renewals	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	750	750	750	BR	Renewal
Vote 4 - Technical Services	Replacing conventional electricity meters with prepaid	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	750	750	750	BR	Renewal
Vote 4 - Technical Services	Electrification 89 Service Sites Noordhoek	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	1,000	-	-	VD	New
Vote 4 - Technical Services	Electrification 116 RDP Houses Porterville	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	1,100	-	-	PV	New
Vote 4 - Technical Services	Bulk Services Upgrade to Monte Bertha	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	-	1,500	-	PV	Renewal
Vote 4 - Technical Services	Tracking Devices	5.5.4.1.4	Yes	General vehicles	General vehicles	-	130	130	130	BR	New
Vote 4 - Technical Services	Upgrade Water infrastructure	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	2,329	4,629	-	PV	Renewal
Vote 4 - Technical Services	Refurbish Boreholes	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	320	-	-	AU	Renewal
Vote 4 - Technical Services	Replace Sewerage Tank on CFP 3464	5.5.4.1.2	Yes	General vehicles	General vehicles	-	150	-	-	VD	Renewal
Vote 4 - Technical Services	Diverse equipment	5.5.4.1	Yes	Furniture and other office equipment	Furniture and other office equipment	-	5	-	-	BR	New
Vote 3 - Corporate Services	Electrical Fencing Stywelyne	5.5.5.1.2	Yes	Other Buildings	Other Buildings	-	150	-	-	VD	new
Vote 4 - Technical Services	Pressure Valve (Renew)	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	120	-	-	0	Renewal
Vote 4 - Technical Services	Water Meter at Source	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	100	230	150	0	New
Vote 4 - Technical Services	Pumps (standby)	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	250	-	230	0	New
Vote 4 - Technical Services	Ontspannings areas tuin	5.5.6.2.1	Yes	Parks & gardens	Parks & gardens	-	100	-	-	0	Renewal
Vote 4 - Technical Services	Dorp Ingange	5.5.6.2.1	Yes	Parks & gardens	Parks & gardens	-	78	-	-	BR	New
Vote 4 - Technical Services	Toilette PV Dam	5.5.4.1.2	Yes	Other Buildings	Other Buildings	-	50	-	-	PV	Renewal
Vote 3 - Corporate Services	Upgrade Dwarskersbos Recreation Hall into Conference centre	5.5.5.1.2	Yes	Other Buildings	Other Buildings	-	-	100	250	DKB	Renewal
Vote 3 - Corporate Services	3 x Vehicles for New Traffic Officers	5.5.5.1.3	Yes	General vehicles	General vehicles	-	540	180	200	0	New
Vote 3 - Corporate Services	1 x Vehicles for New Law Enforcement Officers	5.5.5.1.3	Yes	General vehicles	General vehicles	-	-	180	200	0	New
Vote 3 - Corporate Services	Two-way Radios	5.5.5.1.3	Yes	Plant & equipment	Plant & equipment	-	-	50	50	0	New
Vote 3 - Corporate Services	Equipment for Learner's Classes for PV & VD	5.5.5.1.3	Yes	Furniture and other office equipment	Furniture and other office equipment	-	-	100	-	0	New
Vote 3 - Corporate Services	Sound System for Beach Resorts	5.5.5.1.2	Yes	Furniture and other office equipment	Furniture and other office equipment	-	-	60	-	0	New
Vote 3 - Corporate Services	Driver's Licence Test Yard for Piketberg & Porterville	5.5.5.1.3	Yes	Other Buildings	Other Buildings	-	-	100	100	PB	New
Vote 4 - Technical Services	Main road 529 Intersection	5.5.4.1.4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	480	-	VD	Renewal
Vote 4 - Technical Services	Albatros Development 100 RDP Houses	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	-	1,500	-	VD	new
Vote 4 - Technical Services	Low Cost Housing	5.5.4.1.3	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	-	-	3,000	VD	new
Vote 4 - Technical Services	Collection Point	5.5.4.1.6	Yes	Infrastructure - Other	Waste Management	-	-	-	2,800	RH	New
Vote 4 - Technical Services	Recycling Plant	5.5.4.1.6	Yes	Infrastructure - Other	Waste Management	-	-	-	3,194	BR	New
Vote 4 - Technical Services	Reservoir	5.5.4.1.1	Yes	Infrastructure - Water	Reticulation	-	-	-	5,000	PB	new
	0										
Total Capital expenditure						-	23,942	49,649	42,836	41,463	

Table SA37 - Projects delayed from previous financial year

WC013 Bergvriew - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1.2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

## 2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### 1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Council's website.

### 2. Internship programme

The Council's is participating in the Municipal Financial Management Internship programme and has employed three interns undergoing training in various divisions of the Financial Services Department. Of the three interns one has been appointed permanently from March 2014. Since the introduction of the Internship programme the Council has successfully employed and trained 8 interns through this programme and a majority of them were appointed either within the municipality or other Municipalities.

### 3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

### 4. Audit Committee

An Audit Committee has been established and is fully functional.

### 5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2014/15 MTREF in May 2014 directly aligned and informed by the 2014/15 MTREF.

### 6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

### 7. Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

## 2.13 Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

WC013 Bergrivier - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<b>REVENUE ITEMS:</b>											
<u>Property rates</u>	6										
Total Property Rates		32,414	34,627	40,162	47,448	48,500	48,500	48,500	54,523	58,885	63,596
less Revenue Foregone		1,447	1,697	1,924	953	2,640	2,640	2,640	2,783	2,984	3,211
Net Property Rates		30,967	32,930	38,238	46,496	45,860	45,860	45,860	51,740	55,901	60,385
<u>Service charges - electricity revenue</u>	6										
Total Service charges - electricity revenue		51,961	61,004	64,038	73,599	73,000	73,000	73,000	78,110	84,359	91,108
less Revenue Foregone		3,063	2,934	3,148	3,176	3,176	3,176	3,176	1,183	1,268	1,364
Net Service charges - electricity revenue		48,898	58,070	60,891	70,423	69,824	69,824	69,824	76,927	83,091	89,744
<u>Service charges - water revenue</u>	6										
Total Service charges - water revenue		13,798	16,375	18,188	20,210	19,000	19,000	19,000	20,522	21,949	23,693
less Revenue Foregone		1,777	2,483	3,062	860	1,400	1,400	1,400	1,898	1,909	2,103
Net Service charges - water revenue		12,020	13,892	15,126	19,350	17,600	17,600	17,600	18,625	20,039	21,589
<u>Service charges - sanitation revenue</u>	6										
Total Service charges - sanitation revenue		6,508	7,135	7,917	8,260	8,410	8,410	8,410	9,437	10,192	10,815
less Revenue Foregone		1,279	1,690	2,193	2,621	2,200	2,200	2,200	2,865	3,403	3,968
Net Service charges - sanitation revenue		5,229	5,445	5,724	5,639	6,210	6,210	6,210	6,572	6,789	6,847
<u>Service charges - refuse revenue</u>	6										
Total refuse removal revenue		10,881	12,106	13,772	13,911	14,355	14,355	14,355	16,210	17,507	18,562
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone		1,817	2,409	3,263	3,876	3,876	3,876	3,876	4,209	5,000	5,830
Net Service charges - refuse revenue		9,064	9,698	10,509	10,035	10,479	10,479	10,479	12,001	12,507	12,732
<u>Other Revenue by source</u>											
Sundries		-	-	1,438	988	2,479	2,479	2,479	888	958	1,034
Tender Documents		-	-	-	-	-	-	-	-	-	-
Insurance Claims		-	-	655	49	85	85	85	89	96	104
Inspections		-	-	-	-	-	-	-	-	-	-
Admin Fee		-	-	9	12	5	5	5	263	223	223
Long-term Liabilities		-	-	2	-	-	-	-	-	-	-
Search Fee		-	-	-	1	1	1	1	1	1	1
Surplus Cash		-	-	1	1	1	1	1	1	1	1
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Land Sales		-	-	-	-	30	30	30	-	-	-
Photo Copies		-	-	40	28	40	40	40	38	41	44
Refuse Bags		-	-	5	1	2	2	2	1	1	1
Cemeteries		-	-	215	229	220	220	220	240	259	280
Private Works		-	-	8	9	5	5	5	5	5	5
Rezoning		-	-	51	55	70	70	70	160	173	187
New Connections		-	-	316	398	324	324	324	338	365	393
Reconnection Fees		-	-	1	4	1	1	1	1	1	1
Landfill revenue		-	-	13	320	25	25	25	50	54	58
Traders		-	-	68	45	60	60	60	60	65	70
Fire Station		-	-	-	2	2	2	2	3	3	3
Building Plans		-	-	386	238	400	400	400	400	432	467
Other Revenue		2,432	2,316	-	-	-	-	-	-	-	-
<b>Total 'Other' Revenue</b>	1	2,432	2,316	3,207	2,380	3,750	3,750	3,750	2,538	2,678	2,872

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	41,421	45,406	44,258	57,788	56,189	56,189	56,189	56,623	60,699	65,312
Pension and UIF Contributions		6,830	7,703	7,809	10,380	9,852	9,852	9,852	10,184	10,917	11,747
Medical Aid Contributions		2,793	3,026	3,315	4,856	4,461	4,461	4,461	5,100	5,467	5,883
Overtime		2,233	2,421	2,699	2,014	3,128	3,128	3,128	1,835	1,967	2,117
Motor Vehicle Allowance		3,704	3,946	3,230	3,747	3,661	3,661	3,661	3,787	4,060	4,368
Housing Allowances		431	443	487	437	485	485	485	477	511	550
Other benefits and allowances		-	-	8,023	-	-	-	-	8,520	9,132	9,827
Payments in lieu of leave		872	994	889	456	397	397	397	493	528	569
Long service awards		(312)	-	386	209	328	328	328	963	1,007	1,083
Post-retirement benefit obligations	4	3,272	2,975	1,063	1,148	1,148	1,148	1,148	1,334	1,430	1,539
sub-total	5	61,244	66,913	72,161	81,035	79,649	79,649	79,649	89,316	95,720	102,994
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	61,244	66,913	72,161	81,035	79,649	79,649	79,649	89,316	95,720	102,994
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		12,208	15,936	14,481	17,225	16,406	16,406	16,406	17,460	18,717	20,140
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		107	41	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	12,315	15,977	14,481	17,225	16,406	16,406	16,406	17,460	18,717	20,140
Bulk purchases											
Electricity Bulk Purchases		36,860	45,457	50,212	51,803	53,110	53,110	53,110	56,855	60,949	65,581
Water Bulk Purchases		3,349	3,581	4,208	4,100	3,700	3,700	3,700	4,170	4,470	4,810
Total bulk purchases	1	40,210	49,038	54,421	55,903	56,810	56,810	56,810	61,025	65,419	70,391
Transfers and grants											
Cash transfers and grants		1,743	1,784	2,393	2,536	2,566	2,566	2,566	3,070	3,291	3,541
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	1,743	1,784	2,393	2,536	2,566	2,566	2,566	3,070	3,291	3,541
Other Expenditure By Type											
Collection costs		557	211	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		6,640	5,743	-	-	-	-	-	-	-	-
Audit fees		1,738	2,408	2,504	2,700	2,600	2,600	2,600	2,889	3,097	3,332
General expenses	3	11,194	7,653	-	-	-	-	-	-	-	-
Advertisement		-	-	579	577	540	540	540	628	673	724
Bank Charges		-	-	308	348	300	300	300	372	399	430
Books		-	-	20	40	33	33	33	37	40	43
Cemetery		-	-	2	3	3	3	3	3	3	3
Chemicals		-	-	533	771	614	614	614	739	792	852
Clinics		-	-	-	-	-	-	-	-	-	-
Contributions to/from Reserves		-	-	-	-	-	-	-	-	-	-
Election Costs		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	1,449	-	-	-	-	-	-	-
Entertainment		-	-	223	311	283	283	283	304	326	350
Fuel		205	2,283	2,639	2,833	2,881	2,881	2,881	3,178	3,385	3,642
Impact Studies		-	-	479	691	513	513	513	648	695	747
Insurance		-	-	1,040	1,199	885	885	885	1,200	1,286	1,384
Internal Charges		-	-	-	(204)	(204)	(204)	(204)	263	282	298
Legal Fees		-	-	265	638	562	562	562	882	945	1,017
Licensing		-	-	466	660	626	626	626	708	759	816
Lost Books		-	-	13	16	16	16	16	16	17	18
Marketing		-	-	-	-	-	-	-	-	-	-
Materials		-	-	955	1,186	1,193	1,193	1,193	1,234	1,322	1,423
Membership Fees		-	-	610	724	1,228	1,228	1,228	888	952	1,024
Other Operating Grant Expenditure		6,712	23,244	2,609	3,243	4,223	4,223	4,223	2,936	1,054	2,641
Planning and Development		-	-	96	91	64	64	64	68	73	78
Postage		-	-	420	451	525	525	525	568	609	656
Printing		-	-	52	185	173	173	173	262	281	303
Professional Fees		-	-	5,223	6,794	7,164	7,164	7,164	7,755	8,313	8,945
Projects		-	-	-	-	-	-	-	70	75	81
Protective Clothing		-	-	293	425	423	423	423	455	487	524
Refuse Bags		708	668	414	985	985	985	985	1,071	1,148	1,235
Rent Equipment		-	-	146	308	243	243	243	269	288	310
Repairs and Maintenance		4,548	2,965	4,838	4,378	4,750	4,750	4,750	5,412	5,801	6,242
RSC Levies		-	-	-	-	-	-	-	-	-	-
Services		-	3,585	3	3,594	4,121	4,121	4,121	4,450	4,770	5,133
Sport Fields		-	-	100	125	122	122	122	130	139	150
Stationary		-	-	548	605	632	632	632	667	715	769
Sundries		-	-	318	782	1,176	1,176	1,176	766	821	883
Telephone Costs		1,106	899	1,251	1,507	1,577	1,577	1,577	1,936	2,075	2,233
Tools		-	-	126	163	155	155	155	176	189	203
Traffic Signs		-	-	87	126	121	121	121	180	193	208
Training		-	-	719	1,004	914	914	914	1,406	1,507	1,622
Travel and Entertainment		-	-	452	588	636	636	636	852	913	982
Trees		-	-	1	33	28	28	28	30	32	35
Unions		-	-	28	35	35	35	35	60	64	69
Valuations		381	12	707	320	640	640	640	342	367	395
Vertilizer		-	-	2	29	30	30	30	32	34	37
Total 'Other' Expenditure	1	33,790	49,671	30,515	38,262	40,810	40,810	40,810	43,879	44,924	49,840
by Expenditure Item											
Other Expenditure	8	4,548	2,965	4,838	4,378	4,750	4,750	4,750	5,412	5,801	6,242
Total Repairs and Maintenance Expenditure	9	4,548	2,965	4,838	4,378	4,750	4,750	4,750	5,412	5,801	6,242

Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

## WC013 Bergrivier - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Finance	Vote 3 - Corporate Services	Vote 4 - Technical Services	Total
<b>R thousand</b>	1					
<b>Revenue By Source</b>						
Property rates		–	51,740	–	–	51,740
Property rates - penalties & collection charges		–	–	–	–	–
Service charges - electricity revenue		–	–	–	76,927	76,927
Service charges - water revenue		–	–	–	18,625	18,625
Service charges - sanitation revenue		–	–	–	6,572	6,572
Service charges - refuse revenue		150	–	–	11,851	12,001
Service charges - other		–	–	–	9,550	9,550
Rental of facilities and equipment		–	–	2,893	314	3,207
Interest earned - external investments		–	1,000	–	–	1,000
Interest earned - outstanding debtors		–	2,889	–	–	2,889
Dividends received		–	–	–	–	–
Fines		–	–	1,005	–	1,005
Licences and permits		–	–	1,300	–	1,300
Agency services		–	58	1,900	–	1,958
Other revenue		6	448	776	1,308	2,538
Transfers recognised - operational		27,708	1,450	6,604	1,218	36,980
Gains on disposal of PPE		–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>27,864</b>	<b>57,584</b>	<b>14,478</b>	<b>126,365</b>	<b>226,291</b>
<b>Expenditure By Type</b>						
Employee related costs		8,192	13,052	25,312	42,760	89,316
Remuneration of councillors		4,714	–	–	–	4,714
Debt impairment		–	517	–	1,385	1,903
Depreciation & asset impairment		1,839	470	1,166	13,985	17,460
Finance charges		–	214	2,236	7,739	10,189
Bulk purchases		–	–	–	61,025	61,025
Other materials		–	–	–	–	–
Contracted services		–	–	–	–	–
Transfers and grants		3,070	–	–	–	3,070
Other expenditure		1,199	(3,151)	8,498	37,333	43,879
Loss on disposal of PPE		–	–	–	–	–
<b>Total Expenditure</b>		<b>19,014</b>	<b>11,102</b>	<b>37,212</b>	<b>164,227</b>	<b>231,556</b>
<b>Surplus/(Deficit)</b>		<b>8,850</b>	<b>46,482</b>	<b>(22,734)</b>	<b>(37,862)</b>	<b>(5,264)</b>
Transfers recognised - capital		–	–	–	37,633	37,633
Contributions recognised - capital		–	–	–	–	–
Contributed assets		–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>8,850</b>	<b>46,482</b>	<b>(22,734)</b>	<b>(229)</b>	<b>32,369</b>



Table SA3 – Supporting detail to Statement of Financial Position

WC013 Bergrivier - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<b>ASSETS</b>											
<u>Call investment deposits</u>											
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
<b>Total Call investment deposits</b>	2	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>											
Consumer debtors		47,744	54,821	60,759	49,369	57,622	57,622	57,622	57,694	61,848	66,548
Less: Provision for debt impairment		(9,936)	(12,439)	(11,942)	(12,946)	(13,167)	(13,167)	(13,167)	(14,629)	(15,682)	(16,874)
<b>Total Consumer debtors</b>	2	37,808	42,382	48,817	36,423	44,455	44,455	44,455	43,065	46,166	49,674
<u>Debt impairment provision</u>											
Balance at the beginning of the year		8,975	9,936	6,364	12,029	12,249	12,249	12,249	13,167	15,070	17,109
Contributions to the provision		2,423	3,008	-	918	918	918	918	1,903	2,040	2,195
Bad debts written off		(1,463)	(505)	(1,098)	-	-	-	-	-	-	-
<b>Balance at end of year</b>		9,935	12,439	5,266	12,946	13,167	13,167	13,167	15,070	17,109	19,304
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		255,818	337,250	352,801	363,578	370,037	370,037	370,037	418,296	459,131	498,334
Leases recognised as PPE		476	510	590	510	590	590	590	590	590	590
Less: Accumulated depreciation		62,677	80,596	94,592	98,107	110,723	110,723	110,723	127,928	146,368	166,211
<b>Total Property, plant and equipment (PPE)</b>	2	193,618	257,164	258,799	265,981	259,904	259,904	259,904	290,958	313,353	332,713
<b>LIABILITIES</b>											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		2,678	2,822	3,518	-	-	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		2,678	2,822	3,518	-	-	-	-	-	-	-
<u>Trade and other payables</u>											
Trade and other creditors		12,516	24,092	18,432	25,356	39,133	39,133	39,133	18,109	19,412	20,888
Unspent conditional transfers		5,706	231	181	-	-	-	-	(100)	(107)	(115)
VAT		(826)	350	195	490	1,472	1,472	1,472	400	429	461
<b>Total Trade and other payables</b>	2	17,397	24,672	18,808	25,846	40,605	40,605	40,605	18,409	19,734	21,234
<u>Non current liabilities - Borrowing</u>											
Borrowing		45,985	48,196	49,204	48,800	48,910	48,910	48,910	49,800	53,386	57,443
Finance leases (including PPP asset element)		363	-	-	-	(100)	(100)	(100)	150	161	173
<b>Total Non current liabilities - Borrowing</b>	4	46,347	48,196	49,204	48,800	48,810	48,810	48,810	49,950	53,546	57,616
<u>Provisions - non-current</u>											
Retirement benefits		19,883	23,037	26,509	28,065	30,454	30,454	30,454	31,400	33,661	36,219
List other major provision items											
Refuse landfill site rehabilitation		22,977	26,034	25,278	29,252	31,709	31,709	31,709	31,000	33,232	35,758
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Provisions - non-current</b>		42,861	49,071	51,787	57,317	62,163	62,163	62,163	62,400	66,893	71,977
<b>CHANGES IN NET ASSETS</b>											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance		143,986	144,993	198,903	168,032	198,376	198,376	198,376	200,000	214,400	230,694
GRAP adjustments		-	58,102	-	-	-	-	-	-	-	-
Restated balance		143,986	203,096	198,903	168,032	198,376	198,376	198,376	200,000	214,400	230,694
Surplus/(Deficit)		1,008	(7,323)	7,627	13,866	14,446	14,446	14,446	32,369	24,916	21,976
Appropriations to Reserves		-	(9,749)	4,629	(12,451)	(12,234)	(12,234)	(12,234)	(6,800)	(7,027)	(8,159)
Transfers from Reserves		-	11,496	(11,640)	2,696	-	-	-	6,043	7,027	8,159
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	(38,556)	(38,556)	(38,556)	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	144,993	197,519	199,518	172,143	162,031	162,031	162,031	231,612	239,316	252,671
<u>Reserves</u>											
Housing Development Fund		1,116	918	558	516	731	731	731	316	338	364
Capital replacement		2,900	1,350	8,722	12,451	12,452	12,452	12,452	13,207	13,207	13,207
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	4,016	2,269	9,280	12,967	13,183	13,183	13,183	13,523	13,545	13,571
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	149,009	199,788	208,798	185,109	175,214	175,214	175,214	245,134	252,861	266,242



# Table SA9 – Social, economic and demographic statistics and assumptions

WC013 Bergvriër - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population			46	44	62	46	62	62		62	62	62
Females aged 5 - 14			4	4	5	4	5	5		5	5	5
Males aged 5 - 14			4	4	5	4	5	5		5	5	5
Females aged 15 - 34			8	7	11	8	11	11		11	11	11
Males aged 15 - 34			9	8	10	9	10	10		10	10	10
Unemployment			2	2	18	2	18	18		18	18	18
<b>Monthly household income (no. of households)</b>	1, 12											
No income			239	7 856	18 460	239	18 460	18 460		18 460	18 460	18 460
R1 - R1 600			15 083	10 785	21 529	15 083	21 529	21 529		21 529	21 529	21 529
R1 601 - R3 200			1 891	3 169	2 884	1 891	2 884	2 884		2 884	2 884	2 884
R3 201 - R6 400			1 641	1 543	2 366	1 641	2 366	2 366		2 366	2 366	2 366
R6 401 - R12 800			690	1 430	1 480	690	1 480	1 480		1 480	1 480	1 480
R12 801 - R25 600			171	359	427	171	427	427		427	427	427
R25 601 - R51 200			57	61	107	57	107	107		107	107	107
R52 201 - R102 400			31	20	62	31	62	62		62	62	62
R102 401 - R204 800			14	18	52	14	52	52		52	52	52
R204 801 - R409 600			9	-		9						
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13		1 170	1 200	1 971	1 170.00	1 971.00	1 971.00		1 971.00	1 971.00	1 971.00
Insert description	2				Indigent		Indigent	Indigent		Indigent	Indigent	Indigent
<b>Household demographics (000)</b>												
Number of people in municipal area			46 327	44 327	61 897	46	62	62		62	62	62
Number of poor people in municipal area			11 497	19 554	24 621	11	25	25		25	25	25
Number of households in municipal area			11 700	12 198	16 275	12	16	16		16	16	16
Number of poor households in municipal area			1 170	1 200	1 508	1	2	2		2	2	2
Definition of poor household (R per month)			0-R800	0-R800	0-R800	0-R800	0-R800	0-R800		0-R800	0-R800	0-R800
<b>Housing statistics</b>												
Formal	3		10 737	11 015	14 449	10 737	14 449	14 449		14 449	14 449	14 449
Informal			29	-	149	29	149	149		149	149	149
<b>Total number of households</b>			10 766	11 015	14 598	10 766	14 598	14 598	-	14 598	14 598	14 598
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

## Table SA11 Property rates summary

### WC013 Bergrivier - Supporting Table SA11 Property rates summary

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Valuation:</b>	1	01/07/2008	01/07/2008		01/07/2012 2013/14					
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes				Yes		
Implementation time of new valuation roll (mths)		1	1		1					
No. of properties	5	11,693	11,629		12,663			12,690	12,750	12,850
No. of sectional title values	5	213	305		266	266	266	270	275	280
No. of unreasonably difficult properties s7(2)		20	20		20	20	20	20	20	20
No. of supplementary valuations		2	2		1	1	1	2	2	2
No. of valuation roll amendments		15	15		104	104	104	1	1	1
No. of objections by rate payers		15	15		309	309	309	3	3	3
No. of appeals by rate payers		-	-		29	29	29	1	1	1
No. of successful objections	8	15	15		14	14	14	-	-	-
No. of successful objections > 10%	8	15	15		11	11	11	-	-	-
Supplementary valuation		584	188		222	222	222	150	150	150
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		469	90		91	91	91	91	91	91
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		-	-							
Valuation reductions-nature reserves/park (Rm)		-	-							
Valuation reductions-mineral rights (Rm)		-	-							
Valuation reductions-R15,000 threshold (Rm)		144	144		152			152	152	152
Valuation reductions-public worship (Rm)		-	-							
Valuation reductions-other (Rm)			12							
<b>Total valuation reductions:</b>		144	156	-	152	-	-	152	152	152
Total value used for rating (Rm)	5	6,840	6,865		8,045					
Total land value (Rm)	5	-	-		-					
Total value of improvements (Rm)	5	-	-		-					
Total market value (Rm)	5	6,840	6,865		8,045					
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes						
Differential rates used? (Y/N)	5	No	No	No						
Limit on annual rate increase (s20)? (Y/N)		No	No	No						
Special rating area used? (Y/N)		No	No	No						
Phasing-in properties s21 (number)		No	No	No						
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes						
Fixed amount minimum value (R'000)			No	No						
Non-residential prescribed ratio s19? (%)			No	No						
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	32,414	34,627		45,014					
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-

Table SA12a Property rates by category (current year)

WC013 Bergrivier - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
<b>Current Year 2013/14</b>																	
<b>Valuation:</b>																	
No. of properties		10,499	121	340	864	43	530										
No. of sectional title property values		266															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2															
Supplementary valuation (Rm)		80															
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		152															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3	0.008510	0.009360	0.009360	0.002130												
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

Table SA12b Property rates by category (budget year)

WC013 Bergrivier - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
<b>Budget Year 2014/15</b>																	
<b>Valuation:</b>																	
No. of properties		10,519	122	342	864	43	530										
No. of sectional title property values		270															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2															
Supplementary valuation (Rm)		75															
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3	0.009190	0.010109	0.010109	0.002298												
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

# Table SA13a Service Tariffs by category

WC013 Bergrivier - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Property rates (rate in the Rand)</b>	1								
Residential properties				0.0071	0.00788	0.00851	0.00919	0.00993	0.01072
Farm properties - used				0.00107	0.00158	0.00213	0.0023	0.0025	0.0027
Business and commercial properties				0.00071	0.00867	0.00936	0.0101	0.0109	0.0118
Communal land - residential									
<b>Exemptions, reductions and rebates (Rands)</b>	1								
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			5,000	5,000	5,000	5,000	5,000	5,000	5,000
Indigent rebate or exemption	2		5,000	5,000	5,000	5,000	5,000	5,000	5,000
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)				27.00	31.31	33.83	36.54	39.46	42.62
Service point - vacant land (Rands/month)	2			35.23	40.51	43.76	47.26	51.04	55.12
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		0-6		3.94	4.40	4.75	5.13	5.54	5.98
Water usage - Block 2 (c/kl)	2	7-20		7.64	8.86	9.57	10.34	11.17	12.06
Water usage - Block 3 (c/kl)		21-50		7.64	8.87	9.58	10.35	11.17	12.07
Water usage - Block 4 (c/kl)		51-100		8.80	10.21	11.03	11.91	12.86	13.89
Water usage - Block 5 (c/kl)		101-200		9.25	10.73	11.59	12.51	13.51	14.59
Water usage - Block 6 (c/kl)	2	201-1000		9.73	11.28	12.19	13.17	14.22	15.36
Water usage - Block 7 (c/kl)		1001-1500		8.26	9.58	10.35	11.18	12.07	13.04
Water usage - Block 8 (c/kl)		1501-2000		7.03	8.15	8.80	9.50	10.26	11.08
<b>Other</b>		2000+		5.95	6.90	7.45	8.04	8.68	9.38
<b>Waste water tariffs</b>	2								
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)				88.55	94.75	102.33	110.52	119.36	128.91
Service point - vacant land (Rands/month)				70.28	75.20	81.21	87.71	94.72	102.30
Waste water - flat rate tariff (c/kl)	2			-	-	-	-	-	-
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)				111.00	124.00	137.60	147.64	159	172
Service point - vacant land (Rands/month)	2			88.55	98.29	106.15	114.65	124	134
FBE		(how is this targeted?)		-	-	-	-	-	-
Life-line tariff - meter		(describe structure)		-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)		-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)	2			-	-	-	-	-	-
Flat rate tariff - prepaid (c/kwh)				-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)	2	(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)	2	(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge				111.32	128.02	138.26	149.32	161.27	174.17
Basic charge/fixd fee	2								
80l bin - once a week									
250l bin - once a week									

Table SA13b Service Tariffs by category – explanatory

WC013 Bergrivier - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands)									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			5,000	5,000	5,000	5,000	5,000	5,000	5,000
Bona fide farmers rebate or exemption:									
0 - 5 houses on property						1.00%	1.00%	1.00%	1.00%
6 -10 houses on property						2.00%	2.00%	2.00%	2.00%
11-15 houses on property						3.00%	3.00%	3.00%	3.00%
16 -20 houses on property						4.00%	4.00%	4.00%	4.00%
>20 houses on property						5.00%	5.00%	5.00%	5.00%
If electricity provided to worker's houses						0.25%	0.25%	0.25%	0.25%
If water is provided to worker's houses						0.25%	0.25%	0.25%	0.25%
If sewer is provided to worker's houses						0.25%	0.25%	0.25%	0.25%
If refuse is removed from worker's houses						0.25%	0.25%	0.25%	0.25%
If school on property						1.00%	1.00%	1.00%	1.00%
If sport facilities on property						1.00%	1.00%	1.00%	1.00%
If transport is provided to workers						1.00%	1.00%	1.00%	1.00%
If training is provided to workers						1.00%	1.00%	1.00%	1.00%
Water tariffs									
0 - 6		(fill in thresholds)		3.94	4.40	4.75	5.13	5.54	5.98
7 - 20		(fill in thresholds)		7.64	8.86	9.57	10.34	11.17	12.06
21 - 50		(fill in thresholds)		7.64	8.87	9.58	10.35	11.17	12.07
51 - 100		(fill in thresholds)		8.80	10.21	11.03	11.91	12.86	13.89
101 - 200		(fill in thresholds)		9.25	10.73	11.59	12.51	13.51	14.59
201 - 1000		(fill in thresholds)		9.73	11.28	12.19	13.17	14.22	15.36
1001 - 1500		(fill in thresholds)		8.26	9.58	10.35	11.18	12.07	13.04
1501 - 2000		(fill in thresholds)		7.03	8.15	8.80	9.50	10.26	11.08
2000 +		(fill in thresholds)		5.95	6.90	7.45	8.04	8.68	9.38
Waste water tariffs									
Basic charge/fixed fee		(fill in structure)		88.55	94.75	102.33	110.52	119.36	128.91
Electricity tariffs									
Basic charge/ Fixed fee : Single Phase		(fill in thresholds)		111.00	124.00	137.60	147.64	159.45	172.21
Basic charge/ Fixed fee : Three Phase		(fill in thresholds)		398.08	445.00	492.33	528.27	570.54	616.18
Basic charge/ Fixed fee : KVA		(fill in thresholds)		114.70	126.00	139.75	149.95	161.94	174.90
Cons Single Phase		(fill in thresholds)						-	-
0 - 50kwh		(fill in thresholds)		0.62	0.63	0.68	0.72	0.78	0.85
51 - 350 kwh		(fill in thresholds)		0.72	0.79	0.85	0.91	0.99	1.06
351 - 600kwh		(fill in thresholds)		0.79	0.90	0.96	1.04	1.12	1.21
601+kwh		(fill in thresholds)		0.87	0.98	1.05	1.13	1.22	1.32
Cons Three Phase		(fill in thresholds)						-	-
0 - 50kwh		(fill in thresholds)		0.81	0.98	1.05	1.13	1.22	1.32
51 - 350 kwh		(fill in thresholds)		0.81	0.98	1.05	1.13	1.22	1.32
351 - 600kwh		(fill in thresholds)		0.81	0.98	1.05	1.13	1.22	1.32
601+kwh		(fill in thresholds)		0.87	0.98	1.05	1.13	1.22	1.32
Consumption KVA		(fill in thresholds)						-	-
0 - 50kwh		(fill in thresholds)		0.58	0.68	0.73	0.78	0.84	0.91
51 - 350 kwh		(fill in thresholds)		0.58	0.68	0.73	0.78	0.84	0.91
351 - 600kwh		(fill in thresholds)		0.58	0.68	0.73	0.78	0.84	0.91
601+kwh		(fill in thresholds)		0.58	0.68	0.73	0.78	0.84	0.91
Cons Lifeline		(fill in thresholds)						-	-
0 - 50kwh		(fill in thresholds)		0.54	0.60	0.65	0.76	0.82	0.89
51 - 350 kwh		(fill in thresholds)		0.63	0.71	0.76	0.83	0.89	0.97
351 - 600kwh		(fill in thresholds)		0.69	0.77	0.82	0.88	0.95	1.02
601+kwh		(fill in thresholds)		0.79	0.88	0.95	1.03	1.11	1.20
Prepaid Single Phase		(fill in thresholds)						-	-
0 - 50kwh		(fill in thresholds)		0.62	0.63	0.68	0.72	0.78	0.85
51 - 350 kwh		(fill in thresholds)		0.71	0.79	0.85	0.91	0.99	1.06
351 - 600kwh		(fill in thresholds)		0.94	1.06	1.14	1.22	1.32	1.43
601+kwh		(fill in thresholds)		1.08	1.24	1.33	1.43	1.55	1.67
Prepaid Lifeline		(fill in thresholds)						-	-
0 - 50kwh		(fill in thresholds)		0.61	0.66	0.71	0.76	0.82	0.89
51 - 350 kwh		(fill in thresholds)		0.63	0.72	0.77	0.83	0.89	0.97
351 - 600kwh		(fill in thresholds)		0.68	0.76	0.82	0.88	0.95	1.02
601+kwh		(fill in thresholds)		0.80	0.89	0.96	1.03	1.11	1.20
Prepaid Three Phase		(fill in thresholds)						-	-
0 - 50kwh		(fill in thresholds)		0.77	1.08	1.16	1.24	1.34	1.45
51 - 350 kwh		(fill in thresholds)		0.80	1.08	1.16	1.24	1.34	1.45
351 - 600kwh		(fill in thresholds)		0.87	1.08	1.16	1.24	1.34	1.45
601+kwh		(fill in thresholds)	68	0.98	1.08	1.16	1.24	1.34	1.45

# Table SA21 Transfers and grants made by the municipality

WC013 Bergrivier - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<u>Cash Transfers to other municipalities</u>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u>											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u>											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u>											
POMA	4	-	-	660	713	713	713	713	750	804	865
Toerismeburo's: PB: PV: VD		-	-	630	680	680	680	680	-	-	-
Toerisme: Organisasie BR		-	-	425	459	489	489	489	1,335	1,431	1,540
Museums: PB & PV		-	-	165	-	-	-	-	380	407	438
Museums: PV		-	-	124	356	356	356	356	-	-	-
Museums: GV		-	-	-	-	-	-	-	-	-	-
Museums: VD		-	-	-	19	19	19	19	20	21	23
Museums: BR		-	-	-	-	-	-	-	-	-	-
Sportrade: PB		-	-	30	60	60	60	60	34	36	39
Sportrade: PV		-	-	15	60	60	60	60	34	36	39
Sportrade: VD		-	-	-	60	60	60	60	34	36	39
Sportrade: RH: AR: EK: GV: WW		-	-	55	-	-	-	-	-	-	-
Sportforum		-	-	10	21	21	21	21	58	62	67
Boland Rugby		-	-	-	-	-	-	-	150	161	173
SPCA		-	-	-	-	-	-	-	100	107	115
PB Gholf		-	-	35	-	-	-	-	-	-	-
Veldrif Rolbalklub		-	-	40	-	-	-	-	-	-	-
Bergrivier Golf		-	-	40	-	-	-	-	-	-	-
Bergrivier Bewaring		-	-	-	-	-	-	-	-	-	-
BEMF		-	-	110	108	108	108	108	112	120	129
Other		1,743	1,784	54	-	-	-	-	-	-	-
Veldrif Animal Welfare		-	-	-	-	-	-	-	10	11	12
Piketberg Animal Welfare		-	-	-	-	-	-	-	15	16	17
Saldanhabay water quality forum		-	-	-	-	-	-	-	38	41	44
Total Cash Transfers To Organisations		1,743	1,784	2,393	2,536	2,566	2,566	2,566	3,070	3,291	3,541
<u>Cash Transfers to Groups of Individuals</u>											
<i>Insert description</i>	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	1,743	1,784	2,393	2,536	2,566	2,566	2,566	3,070	3,291	3,541
TOTAL TRANSFERS AND GRANTS	6	1,743	1,784	2,393	2,536	2,566	2,566	2,566	3,070	3,291	3,541

# Table SA32 – List of external mechanisms

WC013 Bergrivier - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
TRUSC	Yrs	4	IT	2015/06/30	450
Autopage	Yrs	2	Cellphones		600
Nashua	Yrs	5	Photo Copiers	2014/06/30	50
Konika Minolta	Yrs	5	Photo Copiers	2014/06/30	45
Yoharde Traiding	Yrs	3	Photo Copiers	2015/05/31	10
Conlog	Yrs	3	Prepaid Electricity System	2015/02/28	1,200
G4S	Yrs	3	Transfer of Money	2016/06/30	310
ABSA	Yrs	5	Bank Services	2018/06/30	250
Mubesko	Yrs	3	Financial Assistance	2016/01/31	700
CAB Holdings	Yrs	Ongoing	Printing of Accounts		180
New Meters	Yrs	Ongoing	Meter Reading System		30
Cillie & Associates	Yrs	4	Municipal Valuator	2017/06/30	100
Fujitsu	Yrs	Ongoing	Financial system		440
Wasteman	Yrs	3	Refuse Removal	2015/03/31	1,400



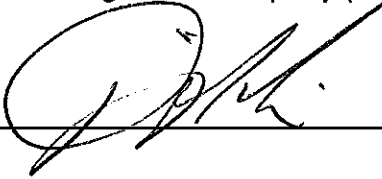
## 2.14 Municipal manager's quality certificate

I Adv H Linde municipal manager of Bergrivier Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name *AP* Adv H Linde

*Act.* Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14/3/2014

# MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2013
ALLE TARIEWE SLUIT B.T.W. IN	R

1.14

Tarief vanaf 1 Julie 2014
R

1.14

Tarief vanaf 1 Julie 2015 Voorlopig
R

1.14

Tarief vanaf 1 Julie 2016 Voorlopig
R

1.14

## 1 BEGRAAFPLAASFOOIE ALLE BEGRAAFPLASE

### a) Inwoners en Belastingbetalers

Enkel Graf	895.00	8.04%	967.00	7.96%	1,044.00	8.05%	1,128.00
Dubbel langs mekaar	1,791.00	7.98%	1,934.00	8.01%	2,089.00	7.99%	2,256.00
Duplex Graf	1,361.00	8.01%	1,470.00	8.03%	1,588.00	8.00%	1,715.00
Kinder Ry	384.00	8.07%	415.00	7.95%	448.00	8.04%	484.00
NIS	879.00	7.96%	949.00	8.01%	1,025.00	8.00%	1,107.00

### b) Nie-Munisipale Inwoners tydens sterfte

Enkel Graf	1,344.00	8.04%	1,452.00	7.99%	1,568.00	7.97%	1,693.00
Dubbel langs mekaar	2,691.00	7.99%	2,906.00	7.98%	3,138.00	8.00%	3,389.00
Duplex Graf	2,043.00	7.98%	2,206.00	7.98%	2,382.00	8.02%	2,573.00
Kinder Ry	577.00	7.97%	623.00	8.03%	673.00	8.02%	727.00
NIS	1,322.00	8.02%	1,428.00	7.98%	1,542.00	7.98%	1,665.00

### c) ARMLASTIGE BEGRAFNISSE

Die bepaling van toepaslike wetgewing sal geld.

Enkel Graf + Kis	690.00	7.97%	745.00	8.05%	805.00	7.95%	869.00
Oopmaak van Duplex graf	257.00	8.17%	278.00	7.91%	300.00	8.00%	324.00
Toemaak van graf	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00

## 2 BESKIKBAARHEIDSGELDE

Alle onbeboude eiendom.

a) Elektrisiteit per erf - per jaar	1,452.18	8.00%	1,568.35	8.01%	1,694.00	8.03%	1,830.00
b) Riool per erf - per jaar	1,110.97	8.00%	1,199.85	8.01%	1,296.00	8.02%	1,400.00
c) Water per erf - per jaar	598.58	8.00%	646.47	7.97%	698.00	8.02%	754.00
d) Vullis per erf - per jaar	1,095.49	20.00%	1,314.59	8.02%	1,420.00	8.03%	1,534.00

Eiendom met 'n waarde soos deur die raad bepaal word uitgesluit van die heffing van beskikbaarheidsgelde. Verwys na die TARIEFBELEID.

## 3 SMOUSE

a) Geproklameerde staanplek - per finansiële jaar of gedeelte daarvan vooruitbetaalbaar	480.00	8.33%	520.00	7.69%	560.00	7.14%	600.00
b) Informele handelsentrum - per maand vooruitbetaalbaar	120.00	8.33%	130.00	7.69%	140.00	7.14%	150.00

## 4 FOTOSTATIESE AFDRUKKE

a) Per bladsy - A4	1.00	0.00%	1.00	0.00%	1.00	0.00%	1.00
b) Per bladsy - A3	1.50	0.00%	1.50	0.00%	1.50	0.00%	1.50

## 5 WOONWAPARKE & STRANDOORDE

Die seisoen word beskou as die periode 1 Desember tot 15 Januarie asook Paasaweek

Die Volle bedrag vir bespreking vir Desember/Januarie moet teen 31 Augustus betaal wees

n Verpligte nie-terugbetaalbare registrasiefooi van R100 vir alle besprekings vir Desember/Januarie en Paasaweek is betaalbaar. Indien die registrasiefooi nie betaal is nie sal die aansoek nie oorweeg word nie

Terugbetaling sal op meriete oorweeg word nadat 'n skriftelike versoek ontvang is

Die Bestuurder: Gemeenskapsdienste kan ter enigertyd gedurende die buiteseisoen spesiale promosie aankondig wat nie langer as 4weke sal strek nie

Besprekings deur kontrakteurs, maatskappye, staatsdepartemente en munisipaliteite betaal deur die jaar Buite-Seisoen tariewe (uitgesluit Winter - en Binne - Seisoen tarief)

Kansellasië beleid:

Nie-Arriveer - 100% van bespreking/betaling

Kansellasië binne 7dae van arriveringsdatum - 80% van bespreking/betaling

Kansellasië meer as 7dae van arriveringsdatum - 50% van bespreking/betaling

Uitboek voor vertrekdatum - geen terugbetaling

# MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2013
ALLE TARIEWE SLUIT B.T.W. IN	R

Tarief vanaf 1 Julie 2014
R

Tarief vanaf 1 Julie 2015 Voorlopig
R

Tarief vanaf 1 Julie 2016 Voorlopig
R

## A PIKETBERG

### a) Die eerste ses persone van 'n gesin

Basies - per dag	89.00	7.87%	96.00	8.33%	104.00	7.69%	112.00
Krag - per dag	32.00	9.38%	35.00	8.57%	38.00	7.89%	41.00
Seuteldeposito - per Huurder	40.00	0.00%	40.00	0.00%	40.00	0.00%	40.00

## B Stywelyne Strandoord

### a) Karavaan Staanplekke - per dag (6 persone)

Binne Seisoen (1 Desember tot 15 Januarie en Paas)	189.00	7.94%	204.00	7.84%	220.00	8.18%	238.00
Buite Seisoen (Januarie, Februarie, Maart, April, September, Oktober, November)							
Midweek	149.00	-38.26%	92.00	7.61%	99.00	8.08%	107.00
Naweke	-	#DIV/0!	161.00	8.07%	174.00	8.05%	188.00
Buite Seisoen (Winter Tarief) Mei, Junie, Julie Augustus							
Midweek	-	#DIV/0!	55.00	7.27%	59.00	8.47%	64.00
Naweke	-	#DIV/0!	72.00	8.33%	78.00	7.69%	84.00

### b) Woonstelle - per dag (6 persone)

Binne Seisoen (1 Desember tot 15 Januarie en Paas)	362.00	86.19%	674.00	8.01%	728.00	7.97%	786.00
Buite Seisoen (Januarie, Februarie, Maart, April, September, Oktober, November)							
Midweek	624.00	-37.34%	391.00	7.93%	422.00	8.06%	456.00
Naweke	-	#DIV/0!	512.00	8.01%	553.00	7.96%	597.00
Buite Seisoen (Winter Tarief) Mei, Junie, Julie Augustus							
Midweek	-	#DIV/0!	237.00	8.02%	256.00	7.81%	276.00
Naweke	-	#DIV/0!	302.00	7.95%	326.00	7.98%	352.00

### c) Luukse Huisies - per dag (6 persone)

Binne Seisoen (1 Desember tot 15 Januarie en Paas)	572.00	49.13%	853.00	7.97%	921.00	8.03%	995.00
Buite Seisoen (Januarie, Februarie, Maart, April, September, Oktober, November)							
Midweek	853.00	-27.55%	618.00	7.93%	667.00	7.95%	720.00
Naweke	-	#DIV/0!	744.00	8.06%	804.00	7.96%	868.00
Buite Seisoen (Winter Tarief) Mei, Junie, Julie Augustus							
Midweek	-	#DIV/0!	287.00	8.01%	310.00	8.06%	335.00
Naweke	-	#DIV/0!	462.00	8.01%	499.00	8.02%	539.00

### d) Stoor van Woonwaens vooruitbetaalbaar - per jaar

NVT			NVT		NVT		NVT
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### e) Addisionele Voertuig - per dag (Slegs Buite Seisoen)

15.00	100.00%	30.00	0.00%	30.00	0.00%	30.00
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### f) Addisionele Persoon (Besoekeers) - per dag

Binne Seisoen							
Huisies	50.00	20.00%	60.00	0.00%	60.00	0.00%	60.00
Buite Seisoen							
Huisies	50.00	-40.00%	30.00	0.00%	30.00	0.00%	30.00
Binne Seisoen							
Staanplekke	50.00	20.00%	60.00	0.00%	60.00	0.00%	60.00
Buite Seisoen							
Staanplekke	50.00	-40.00%	30.00	0.00%	30.00	0.00%	30.00

### g) Dagkampering

Dagkampeersers / Besoekers - insluitend swembad	30.00	0.00%	30.00	0.00%	30.00	0.00%	30.00
Motorvoertuie & sleepwaens ( Slegs binne seisoen )	30.00	0.00%	30.00	0.00%	30.00	0.00%	30.00
Busse / Vragmotors	Nie Toegelaat		Nie Toegelaat		Nie Toegelaat		Nie Toegelaat

### h) Permanente Inwoners

Persele met eie Elektriesiteit - per maand	540.00	7.96%	583.00	8.06%	630.00	7.94%	680.00
Persele sonder eie Elektriesiteit - per maand	720.00	8.06%	778.00	7.97%	840.00	7.98%	907.00

## C Dwarskersbos Strandoord

### a) Karavaan Staanplekke - per dag

Binne Seisoen (1 Desember tot 15 Januarie en Paas)	189.00	7.94%	204.00	7.84%	220.00	8.18%	238.00
Buite Seisoen (Januarie, Februarie, Maart, April, September, Oktober, November)							
Midweek	-	#DIV/0!	92.00	7.61%	99.00	8.08%	107.00
Naweke	-	#DIV/0!	161.00	8.07%	174.00	8.05%	188.00
Buite Seisoen (Winter Tarief) Mei, Junie, Julie Augustus							
Midweek	-	#DIV/0!	55.00	7.27%	59.00	8.47%	64.00
Naweke	-	#DIV/0!	72.00	8.33%	78.00	7.69%	84.00

# MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2013	Tarief vanaf 1 Julie 2014	Tarief vanaf 1 Julie 2015 Voorlopig	Tarief vanaf 1 Julie 2016 Voorlopig
ALLE TARIEWE SLUIT B.T.W. IN	R	R	R	R

## b) Rondawels - per dag

Binne Seisoen (1 Desember tot 15 Januarie en Paas)	-	#DIV/0!	512.00	8.01%	553.00	7.96%	597.00
<b>Buite Seisoen (Januarie, Februarie, Maart, April, September, Oktober, November)</b>							
Midweek	-	#DIV/0!	319.00	8.15%	345.00	8.12%	373.00
Naweke	-	#DIV/0!	391.00	7.93%	422.00	8.06%	456.00
<b>Buite Seisoen (Winter Tarief) Mei, Junie, Julie Augustus</b>							
Midweek	-	#DIV/0!	150.00	8.00%	162.00	8.02%	175.00
Naweke	-	#DIV/0!	210.00	8.10%	227.00	7.93%	245.00

## c) Woonstelle - per dag

Binne Seisoen (1 Desember tot 15 Januarie en Paas)	-	#DIV/0!	674.00	0.0801187	728.00	0.07967033	786.00
<b>Buite Seisoen (Januarie, Februarie, Maart, April, September, Oktober, November)</b>							
Midweek	-	#DIV/0!	391.00	7.93%	422.00	8.06%	456.00
Naweke	-	#DIV/0!	512.00	8.01%	553.00	7.96%	597.00
<b>Buite Seisoen (Winter Tarief) Mei, Junie, Julie Augustus</b>							
Midweek	-	#DIV/0!	195.00	8.21%	211.00	8.06%	228.00
Naweke	-	#DIV/0!	362.00	8.01%	391.00	7.93%	422.00

## d) Addisionele Voertuig - per dag

	20.00	50.00%	30.00	0.00%	30.00	0.00%	30.00
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## e) Addisionele Persoon meer as toelaatbaar - per dag

<b>Binne Seisoen</b>							
Huisies	-	#DIV/0!	60.00	0.00%	60.00	0.00%	60.00
<b>Buite Seisoen</b>							
Huisies	-	#DIV/0!	30.00	0.00%	30.00	0.00%	30.00
<b>Binne Seisoen</b>							
Staanplekke	-	#DIV/0!	60.00	0.00%	60.00	0.00%	60.00
<b>Buite Seisoen</b>							
Staanplekke	-	#DIV/0!	30.00	0.00%	30.00	0.00%	30.00

## f) Dagkampering

Dagkampeerders / Besoekers - insluitend swembad	30.00	0.00%	30.00	0.00%	30.00	0.00%	30.00
Motorvoertuie & sleepwaens ( Slegs binne seisoen )	30.00	0.00%	30.00	0.00%	30.00	0.00%	30.00
Busse / Vragmotors	Nie Toegelaat		Nie Toegelaat		Nie Toegelaat		Nie Toegelaat

## g) Saal

Deposito	580.00	8.62%	630.00	7.94%	680.00	7.35%	730.00
Huur	786.00	8.02%	849.00	8.01%	917.00	7.96%	990.00
Skoolgroepe - per kop ( Minimum R200 per nag )	7.00	0.00%	7.00	0.00%	7.00	0.00%	7.00

## 6 SWEMBADDENS

a) Persone onder die ouderdom van 18 jaar	2.00	150.00%	5.00	0.00%	5.00	0.00%	5.00
b) Persone bo die ouderdom van 18 jaar	5.00	0.00%	5.00	0.00%	5.00	0.00%	5.00

## 7 PLANFOOEI

a) Minimum fooi van toepassing op enige plan.	225.00	8.00%	243.00	7.82%	262.00	8.02%	283.00
b) Per vierkante meter	15.00	6.67%	16.00	6.25%	17.00	5.88%	18.00
c) Bouersdeposito	645.00	8.06%	697.00	8.03%	753.00	7.97%	813.00
d) Tydelike Strukture	15.00	0.00%	15.00	0.00%	15.00	0.00%	15.00
e) Bou sonder goedgekeurde planne per vierkante meter	75.00	6.67%	80.00	6.25%	85.00	5.88%	90.00
f) Skure motorhuise en afdakke	8.00	12.50%	9.00	11.11%	10.00	10.00%	11.00

## 8 TOETS VAN METERS

Per toets, indien die meter foutief is, sal die bedrag op die persoon se rekening gekrediteur word, indien nie ,word die bedrag verbeur	221.00	8.14%	239.00	7.95%	258.00	8.14%	279.00
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## 9 DIENSTE DEPOSITO'S

### a) Huishoudelik

Vooruitbetaalde Elektrisiteit, Water, Riool, Vullisverwyd	763.00	7.99%	824.00	8.01%	890.00	7.98%	961.00
Konvensionele Elektrisiteit, Water, Riool, Vullisverwyd	1,193.00	7.96%	1,288.00	8.00%	1,391.00	7.98%	1,502.00

### b) Besighede

Elektrisiteit, Water, Riool, Vullisverwydering. Die bedrag sal aangepas word om 1 maand se gemiddelde rekening ( Bereken op die voorafgaande 6 maande ) te dek na wanbetaling die eerste keer voorkom. Bankwaarborg kan in die plek van 'n deposito ingedien word.	1,193.00	7.96%	1,288.00	8.00%	1,391.00	7.98%	1,502.00
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### c) Laekoste behuising/Hulpbehoewende/Staatsouderdomspensioenarisse.

Betaalbaar by betrekking van die huis of nadat wanbetaling die eerste keer voorkom.	283.00	8.13%	306.00	7.84%	330.00	7.88%	356.00
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# MUNISIPALITEIT BERGRIVIER TARIEWE

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ALLE TARIEWE SLUIT B.T.W. IN	R

Tarief vanaf 1 Julie 2014
R

Tarief vanaf 1 Julie 2015 Voorlopig
R

Tarief vanaf 1 Julie 2016 Voorlopig
R

## 10 Administratiewe Dokumentasie

Per gedrukte lyn

a) Finansiële state ( Aan publiek )	63.00	7.94%	68.00	7.35%	73.00	8.22%	79.00
b) Begrotings ( Aan publiek )	112.00	8.04%	121.00	8.26%	131.00	7.63%	141.00
c) Agendas	80.00	7.50%	86.00	8.14%	93.00	7.53%	100.00
d) Notule	48.00	8.33%	52.00	7.69%	56.00	7.14%	60.00

## 11 OPENBARE OOP TERREINE

a) Per dag per perseel	1,000.00	0.00%	1,000.00	0.00%	1,000.00	0.00%	1,000.00
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## 12 INLIGTINGSERTIFIKATE

a) Per sertifikaat ( Waardasie, Uitklaring, Sonering ens )	100.00	8.00%	108.00	8.33%	117.00	7.69%	126.00
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## 13 GEMEENSKAP - EN ANDER SALE

( Aansoek om GRATIS gebruik van enige saal moet aan die MUNISIPALE BESTUURDER gerig word, waarna dit op meriete oorweeg sal word. Die bespreking van die saal moet dan ook self gedoen word. )

Die Gemeenskapsale word nie uitverhuur/beskikbaar gestel vir individue wat fondsinsamelings/danse en/of opvoerings aanbied vir eie gewin nie.

### A GEMEENSKAPSALE

#### i) Enige geleentheid waarvoor enige vorm van toegang gevra word.

Huur	257.00	8.17%	278.00	7.91%	300.00	8.00%	324.00
Deposito	476.00	7.98%	514.00	7.98%	555.00	7.93%	599.00
Kombuis - huur	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00

#### ii) Enige geleentheid waarvoor geen vorm van toegang gevra word nie.

Huur	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00
Deposito	253.00	7.91%	273.00	8.06%	295.00	8.14%	319.00
Kombuis - huur	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00

### B BIBLIOTEEKSALE ( Maksimun 100 persone )

#### i) Slegs geleenthede waarvoor geen vorm van toegang gevra word.

Huur	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00
Deposito	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00
Hoof Kombuis ( Breekgoed ingesluit )	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00

### C STADSAAI

#### i) Enige geleentheid

Huur	1,264.00	7.99%	1,365.00	7.99%	1,474.00	8.01%	1,592.00
Deposito	596.00	8.05%	644.00	8.07%	696.00	8.05%	752.00

## 14 SKUTGELDE

a) Voertuie per dag - (plus insleepkoste)	97.00	8.25%	105.00	7.62%	113.00	7.96%	122.00
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## 15 PLAKKATE

a) Algemene plakkate Deposito Per Dorp	296.00	35.14%	400.00	8.00%	432.00	8.10%	467.00
b) Verkiesingsplakkate Deposito vir Bergrivier	753.00	32.80%	1,000.00	8.00%	1,080.00	7.96%	1,166.00

## 16 DIVERSE HEFFINGS

a) Tjeks deur bank geweier - per tjek	183.00	8.20%	198.00	8.08%	214.00	7.94%	231.00
( Indien tjek 3 x binne 6 maande geweier , word slegs kontant vir 6 maande aanvaar tensy met Tesourier anders gereel )							
b) Koste vir ontvangs van buitelandse betalings	Werklike Koste		Werklike Koste				
c) Peuter met enige munisipale diensmeter uitgesluit koste van nuwe meter.	3,500.00	0.00%	3,500.00	0.00%	3,500.00	0.00%	3,500.00

## 17 VERKEER

a) Diening van Prosesstukke	200.00	0.00%	200.00	0.00%	200.00	0.00%	200.00
b) Uitvoering van lasbrief	200.00	0.00%	200.00	0.00%	200.00	0.00%	200.00

# MUNISIPALITEIT BERGRIVIER TARIEWE

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ALLE TARIEWE SLUIT B.T.W. IN	R	R	R	R

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## WATER

Basiese Heffing per maand	38.57	8.01%	41.66	8.03%	45.00	8.89%	49.00
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### Alle Dorpe

a) Alle verbruiker behalwe die genoem in b) per kl hieronder

0 - 6	5.42	8.00%	5.85	8.07%	6.32	8.07%	6.83
7 - 20	10.91	8.05%	11.79	7.99%	12.73	8.01%	13.75
21 - 50	10.92	8.02%	11.79	8.02%	12.74	8.01%	13.76
51 - 100	12.57	7.98%	13.58	7.97%	14.66	7.98%	15.83
101 - 200	13.21	7.94%	14.26	7.98%	15.40	7.99%	16.63
201 - 1000	13.90	8.04%	15.01	7.97%	16.21	8.02%	17.51
1000 - 1500	11.80	8.02%	12.75	7.96%	13.76	7.99%	14.86
1501 - 2000	10.03	7.95%	10.83	8.03%	11.70	8.03%	12.64
2000 +	8.49	7.92%	9.17	8.01%	9.90	7.98%	10.69

Bogenoemde tariewe is gebaseer op besparingsmaatreels van 20%. Indien hierdie maatreels verder verhoog sal bogenoemde tariewe met 2.5% verhoog vir elke 5% waarmee die besparingsmaatreels verhoog word.

b) Ander Verbruikers

Sportklubs : Skole : Welsynsorganisasies	5.39	7.98%	5.82	8.08%	6.29	7.95%	6.79
Munisipale verbruik	5.39	7.98%	5.82	8.08%	6.29	7.95%	6.79
Verbruikers buite voormalige munisipale gebied	10.86	8.01%	11.73	8.01%	12.67	7.97%	13.68

### Aansluiting

Nuwe aansluiting	2,203.75	8.00%	2,380.05	8.00%	2,570.45	8.00%	2,776.09
Verandering van 15mm na 20 mm	1,118.00	8.00%	1,207.44	8.00%	1,304.04	8.00%	1,408.36

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## RIOOL

A Spoelriool

### Alle Dorpe

Standaardheffing per aansluiting/wooneenheid (insluitende woonstel,deeltitel,tyddeeleenheid) wat ookal die meeste per maand.	116.66	8.00%	125.99	8.00%	136.07	8.00%	146.96
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B Suig van Septiese Tenke (Binne voormalige munisipale gebiede)

### Velddrif

a) Gedurende werksure - Ma tot Vr 08h00 tot 16h30 - per vrag (Maksimum 7 Kl )	268.75	8.00%	290.25	8.00%	313.47	8.00%	338.55
b) Buite werksure - Ma tot Sat 08h00 tot 16h30 - per vrag (Maksimum 7 Kl )	440.75	8.00%	476.01	8.00%	514.09	8.00%	555.22
c) Sondae & Openbare Vakansiedae - per vrag (Maksimum 7 Kl )	774.00	8.00%	835.92	8.00%	902.79	8.00%	975.01

### Eendekuil

Slegs gedurende werksure - per vrag ( Maks 1 Hef per eiendom per maand )	112.88	8.00%	121.91	8.00%	131.66	8.00%	142.19
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### Aurora

Slegs gedurende werksure - per vrag	112.88	8.00%	121.91	8.00%	131.66	8.00%	142.19
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C Suig van Septiese Tenke (Buite voormalige munisipale gebiede)

a) Buite Munisipale gebied binne werksure - per vrag +	440.75	8.00%	476.01	8.00%	514.09	8.00%	555.22
b) Buite Munisipale gebied buite werksure - per vrag +	999.75	8.00%	1,079.73	8.00%	1,166.11	8.00%	1,259.40
c) Buite Munisipale gebied Sondae & Openbare Vakansiedae - per vrag + per km	1,548.00	8.00%	1,671.84	8.00%	1,805.59	8.00%	1,950.04
d) Buite voormalige dorpsgrense per km vanaf rioolsuiweringswerke	6.45	8.06%	6.97	8.03%	7.53	7.97%	8.13

### AANSLUITING

Nuwe aansluiting selfde kant van straat	667.00	7.95%	720.00	8.06%	778.00	7.97%	840.00
Nuwe aansluiting oorkant van straat	1,333.00	8.03%	1,440.00	7.99%	1,555.00	7.97%	1,679.00

# MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2013
ALLE TARIEWE SLUIT B.T.W. IN VULLISVERWYDERING	R

Tarief vanaf 1 Julie 2014
R

Tarief vanaf 1 Julie 2015 Voorlopig
R

Tarief vanaf 1 Julie 2016 Voorlopig
R

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n Pak met 25 sakke in word een maal per kwartaal gratis verskaf aan elke huishouding. Dit sal die bewoner / eienaar se verantwoordelikheid wees om te verseker dat hy dit wel ontvang het.

## a) Huishoudelik

Verwydering 1 maal per week - per maand	157.62	8.00%	170.22	8.09%	184.00	8.15%	199.00
Goedverwacht/Wittewater	Werklike Koste		Werklike Koste		Werklike Koste		Werklike Koste

## b) Besighede

Die huishoudelike tarief is ook op alle besighede van toepassing as 'n maandelikse minimum diens vir die verwydering van 2 sakke een maal per week. Enige addisionele verwyderings sal soos hieronder aangedui gehef word.

Per vag of gedeelte daarvan gedurende werksure ( Na ure werklike koste)	548.00	8.03%	592.00	7.94%	639.00	7.98%	690.00
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## c) Tuinvullis

Per vag of gedeelte daarvan	140.00	7.86%	151.00	7.95%	163.00	7.98%	176.00
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## d) Vullissakke

per pak van 25	32.00	9.38%	35.00	8.57%	38.00	7.89%	41.00
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## e) Bourommel

Per vag of gedeelte daarvan	290.00	7.93%	313.00	7.99%	338.00	7.99%	365.00
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## f) Storting van vullis by Beheerde Oorlaastasies

Huishoudelik van buite dorpsgebied (3 sakke)	46.00	8.70%	50.00	8.00%	54.00	7.41%	58.00
Bakkie (0.5 ton - 1 ton)	86.00	8.14%	93.00	7.53%	100.00	8.00%	108.00
Vragmotor (1 - 3 ton) half vag	129.00	7.75%	139.00	7.91%	150.00	8.00%	162.00
Vragmotor (1 - 3 ton) vol vag	258.00	8.14%	279.00	7.89%	301.00	7.97%	325.00
Vragmotor (3 - 5 ton) half vag	258.00	8.14%	279.00	7.89%	301.00	7.97%	325.00
Vragmotor (3 - 5 ton) vol vag	430.00	7.91%	464.00	7.97%	501.00	7.98%	541.00
Vragmotor (5 - 10 ton) half vag	430.00	7.91%	464.00	7.97%	501.00	7.98%	541.00
Vragmotor (5 - 10 ton) vol vag	860.00	8.02%	929.00	7.97%	1,003.00	7.98%	1,083.00

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## Eiendomsbelasting

Eiendomsbelasting is van toepassing op die totale markwaarde van Eiendom soos dit voorkom op die Raad se waardasierol 2012.

Algemene koers van toepassing op alle eiendom uitgesluit die hieronder aangedui	0.00851	7.99%	0.00919	8.00%	0.00993	8.00%	0.01072
Eiendom aangedui met gebruik as LANDBOU in die waardasierol	0.00213	7.99%	0.00230	8.01%	0.00248	8.02%	0.00268
Eiendom aangedui met gebruik as KOMMERSIEEL in die waardasierol	0.00936	7.99%	0.01011	8.00%	0.01092	8.00%	0.01179
Eiendom aangedui met gebruik as INDUSRTIEEL in die waardasierol	0.00936	7.99%	0.01011	8.00%	0.01092	8.00%	0.01179

## Kortings

In terme van die Raad se Belastingbeleid word die volgende kortings, onderhewig aan aansoek en goedkeuring soos in die beleid vervat, toegestaan.

Residensiele eiendom. ( Artikel 16(1) en 17(1) van Wet 6 van 2004) eerste bedrag van waarde vrygestel	20,000.00
Munisipale eiendom ( Behalwe eiendom verhuur deur die munisipaliteit)	100%
Institusionele Eiendom	per aansoek goedgekeur 50%
Pensionarisse : Eienaar wat jaarliks voor 30 Junie bewys kan lewer dat hy/sy 'n STAATSOUDERDOMSPENSIOEN ontvang.	per aansoek goedgekeur 50%
Liefdadigheidsorganisasies , Sportorganisasies , Landbougenootskappe, Hospitale , Begraafplase	per aansoek goedgekeur 100%
Landbou gebruik- Korting t.o.v. Huisvesting,	per aansoek

20,000.00
100%
per aansoek goedgekeur 50%
per aansoek goedgekeur 50%
per aansoek goedgekeur 100%
per aansoek

20,000.00
100%
per aansoek goedgekeur 50%
per aansoek goedgekeur 50%
per aansoek goedgekeur 100%
per aansoek

20,000.00
100%
per aansoek goedgekeur 50%
per aansoek goedgekeur 50%
per aansoek goedgekeur 100%
per aansoek

# MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2013	Tarief vanaf 1 Julie 2014	Tarief vanaf 1 Julie 2015 Voorlopig	Tarief vanaf 1 Julie 2016 Voorlopig
ALLE TARIEWE SLUIT B.T.W. IN	R	R	R	R

## 22 DEPARTEMENTELE DIENSTE

b) Riool	93.00	7.53%	100.00	8.00%	108.00	8.33%	117.00
c) Vullisverwydering	126.00	7.94%	136.00	8.09%	147.00	8.16%	159.00

## 23 BRANDWEERGELDE

Blus van brand by geboue - per uur	1989.00	7.99%	2148.00	8.01%	2320.00	8.02%	2506.00
Blus van veld en ander brande - per uur	591.00	7.95%	638.00	7.99%	689.00	7.98%	744.00

## 24 GRONDGEBRUIKSBEPLANNING

Onderstaande tariewe sluit advertensies / aansoekfooi / kennisgewings / posgeld in per aansoek. ( 'n Aansoek kan een of meer van die onderstaande insluit.) <b>Staatsgefinansierde behuisingsareas betaal slegs 50% van die tarief.</b>
--

a) Vergunningsgebruik	6,000.00	-16.67%	5,000.00	0.00%	5,000.00	0.00%	5,000.00
b) Hersonerig	6,000.00	-16.67%	5,000.00	0.00%	5,000.00	0.00%	5,000.00
c) Onderverdeling	6,000.00	-16.67%	5,000.00	0.00%	5,000.00	0.00%	5,000.00
d) Afwyking	6,000.00	-16.67%	5,000.00	0.00%	5,000.00	0.00%	5,000.00
e) Opheffing van beperkings	6,000.00	-16.67%	5,000.00	0.00%	5,000.00	0.00%	5,000.00
f) Dorpsplan per dorp	225.00	8.00%	243.00	7.82%	262.00	8.02%	283.00
g) Soneringskaart per dorp	283.00	8.13%	306.00	7.84%	330.00	7.88%	356.00

## 25 DIENSTE BYDRAE (Dorpsstigting, Onderverdeling ens )

a) Tot en met 5 erwe - per erf + WDM Heffings ( Item c )	14,000.00	8.00%	15,120.00	8.00%	16,330.00	8.00%	17,636.00
b) Meer as 5 erwe soos per diensteooreenkoms + WDM Heffing ( Item c )	Ooreenkoms		Ooreenkoms		Ooreenkoms		Ooreenkoms
c) Weskus DM Water Bydrae ( Gebiede wat water ontvang vanaf Withoogte waterskema )	Soos deur WDM bepaal		Soos deur WDM bepaal		Soos deur WDM bepaal		Soos deur WDM bepaal

## 26 Raadsfasiliteite

Aansoek om GRATIS gebruik van enige fasiliteite van die Raad moet aan die MUNISIPALE BESTUURDER gerig word, waarna dit op meriete oorweeg en goedkeur word. Die bespreking daarvan moet dan ook deur die munisipale bestuurder gedoen word.
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## 27 Elektrisiteit

<b>BASIESE HEFFING</b>							
B3 - KVA Aansluitings	1,522.01	7.30%	1,633.11	8.00%	1,763.76	8.00%	1,904.86
<b>Aanvraag</b>							
Lewenslyn : ( Maksimum van tot 20 amp aansluiting )							
A1 - Enkelfase aansluiting hoer as 20 amp	156.86	7.30%	168.31	8.00%	181.78	8.00%	196.32
A3 - Driefase aansluiting	561.26	7.30%	602.23	8.00%	650.41	8.00%	702.44
D3 - KVA aansluiting per KVA	159.31	7.30%	170.94	8.00%	184.61	8.00%	199.38
<b>Verbruik Konfensioneel</b>							
<b>1P CONS SINGLE PHASE</b>							
0 - 50 kwh	0.77	7.02%	0.83	8.00%	0.89	8.00%	0.96
51 - 350 kwh	0.97	7.51%	1.04	8.00%	1.12	8.00%	1.21
351 - 600 kwh	1.10	7.02%	1.18	8.00%	1.27	8.00%	1.38
601 +	1.20	7.22%	1.29	8.00%	1.39	8.00%	1.50
<b>3P CONS THREE PHASE</b>							
50.000000 kW	1.20	7.22%	1.29	8.00%	1.39	8.00%	1.50
350.000000 kW	1.20	7.22%	1.29	8.00%	1.39	8.00%	1.50
600.000000 kW	1.20	7.22%	1.29	8.00%	1.39	8.00%	1.50
> 600	1.20	7.22%	1.29	8.00%	1.39	8.00%	1.50
<b>KV CONSUMPTION KVA</b>							
50.000000 kW	0.83	6.87%	0.89	8.00%	0.96	8.00%	1.04
350.000000 kW	0.83	6.87%	0.89	8.00%	0.96	8.00%	1.04
600.000000 kW	0.83	6.87%	0.89	8.00%	0.96	8.00%	1.04
> 600	0.83	6.87%	0.89	8.00%	0.96	8.00%	1.04



# MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2013	Tarief vanaf 1 Julie 2014	Tarief vanaf 1 Julie 2015 Voorlopig	Tarief vanaf 1 Julie 2016 Voorlopig
ALLE TARIEWE SLUIT B.T.W. IN	R	R	R	R

LL CONS LIFE LINE							
50.000000 kW	0.74	18.21%	0.87	8.00%	0.94	8.00%	1.01
350.000000 kW	0.87	8.52%	0.94	8.00%	1.02	8.00%	1.10
600.000000 kW	0.94	5.75%	1.00	8.00%	1.08	8.00%	1.16
> 600	1.08	8.45%	1.17	8.00%	1.26	8.00%	1.36

MU CONSUMPTION MUN							
50.000000 kW	-	#DIV/0!	0.76	8.00%	0.82	8.00%	0.89
350.000000 kW	-	#DIV/0!	0.76	8.00%	0.82	8.00%	0.89
600.000000 kW	-	#DIV/0!	0.76	8.00%	0.82	8.00%	0.89
> 600	-	#DIV/0!	0.76	8.00%	0.82	8.00%	0.89

## Verbruik - PRE PAID

Enkelfase							
50.000000 kW	0.77	7.02%	0.83	8.00%	0.89	8.00%	0.96
350.000000 kW	0.97	7.51%	1.04	8.00%	1.12	8.00%	1.21
600.000000 kW	1.30	7.38%	1.39	8.00%	1.51	8.00%	1.63
> 600	1.52	7.33%	1.63	8.00%	1.76	8.00%	1.90

Life Line							
50.000000 kW	0.81	7.46%	0.87	8.00%	0.94	8.00%	1.01
350.000000 kW	0.88	7.02%	0.94	8.00%	1.02	8.00%	1.10
600.000000 kW	0.93	7.15%	1.00	8.00%	1.08	8.00%	1.16
> 600	1.09	7.24%	1.17	8.00%	1.26	8.00%	1.36

Driefase							
50.000000 kW	1.32	7.02%	1.42	8.00%	1.53	8.00%	1.65
350.000000 kW	1.32	7.02%	1.42	8.00%	1.53	8.00%	1.65
600.000000 kW	1.32	7.02%	1.42	8.00%	1.53	8.00%	1.65
> 600	1.32	7.02%	1.42	8.00%	1.53	8.00%	1.65

## Aansluitings en Ander Tariewe

Enkelfase	4,210.00	8.00%	4,547.00	8.01%	4,911.00	8.00%	5,304.00
Drie Fase	8,197.00	8.00%	8,853.00	8.00%	9,561.00	8.00%	10,326.00
Enkelfase - Verander na Vooruitbetaalde	1,021.00	8.03%	1,103.00	7.98%	1,191.00	7.98%	1,286.00
Drie Fase - Verander na Vooruitbetaalde	4,210.00	8.00%	4,547.00	8.01%	4,911.00	8.00%	5,304.00
Heraansluiting ( Waar dienste weens wanbetaling gestaak is uitgesluit )	89.00	7.87%	96.00	8.33%	104.00	7.69%	112.00
Verandering van aansluiting (Amps)	Breaker +R100		Breaker +R100		Breaker +R100		Breaker +R100
Tydlike aansluiting hoogstens vir 3 maande ( Boupers	1,105.00	7.96%	1,193.00	7.96%	1,288.00	8.00%	1,391.00
Huur verdeelkas per dag	226.00	7.96%	244.00	8.20%	264.00	7.95%	285.00

# **BERGRIVIER MUNISIPALITEIT**

## **BATEBESTUURSBELEID**

**BATEBESTUURSBELEID:  
BERGRIVIER MUNICIPALITEIT**

**INHOUDSOPGAWE**

- 1. WOORDOMSKRYWINGS**
- 2. DOELWITTE**
- 3. OMVANG VAN BELEID**
- 4. REKENPLIGTIGE BEAMPTTE EN ANDER BESTUURDERS**
- 5. VERKRYGING VAN BATES**
- 6. AANDUIDING VAN EIENDOM, AANLEGTE & MASJINERIE  
IN DIE FINANSIËLE STELSEL**
- 7. INSTANDHOUDING VAN VASTE BATES**
- 8. OORDRAG VAN BATES**
- 9. VERSEKERING**
- 10. AFSKRYF VAN BATES**
- 11. VERKOOP VAN BATES**
- 12. KORT TITEL**

## **DIE BATEBESTUURSBELEID BERGRIVIER MUNISIPALITEIT**

### **AANHEF**

**Die Munisipale Raad as beskermmer van openbare fondse is verantwoordelik vir beleid wat die verkryging, beskerming en onderhoud van alle bates reguleer.**

**Hierdie bates moet oor hul leeftyd van gebruik beskerm word en mag aangewend word in die produksie of voorsiening van goedere of dienste of vir administratiewe doeleindes.**

### **1. WOORDOMSKRYWINGS**

- 1.1 In hierdie beleid, tensy die samehang anders vereis, het woorde en uitdrukkings die betekenis wat in die Wet daaraan geheg word en het die volgende woorde en uitdrukkings die volgende betekenis:
- (i) *Aangewese bedrag* beteken die bedrag waarteen 'n bate ingesluit word in die balansstaat na aftrekkings van die geakkumuleerde waardevermindering daarvan (ii);
  - (ii) *Ander bates* is bates gebruik gedurende normale ondernemings/bedrywigheede. Voorbeelde is aanlegte en masjinerie, motorvoertuie, meubels en toebehore (xii);
  - (iii) *Beleggingseiendom* is eiendom wat aangeskaf word vir ekonomiese en kapitaalgroei. Voorbeelde is sakekantoor-terreine, kantoorgeboue en onontwikkelde grond aangeskaf met die doel om dit in die toekoms te herverkoop (xi);
  - (iv) *Billike waarde* is die bedrag waarvoor 'n bate verwissel kan word tussen ingeligte, gewillige partye in 'n ooreenkoms sonder bevoorregting tussen onafhanklike partye (viii);
  - (v) *Eiendom, aanlegte en toerusting* is tasbare bates wat:
    - (a) Deur die munisipaliteit gebruik word vir die produksie of verskaffing van goedere en dienste of om aan ander te verhuur of vir administratiewe doeleindes te gebruik; en
    - (b) Na verwagting gebruik sal word vir meer as een tydperk (xiii);
  - (vi) *Gemeenskapsbates* is bates wat bydra tot die lewensgehalte van die gemeenskap. Voorbeelde is parke, biblioliteke en brandweer-stasies (iv);

- (vii) *Hoof-Finansiële Beampte* beteken die beampte van die munisipaliteit aangewys deur die Munisipale Bestuurder ingevolge artikel 80(2) (a) van die Wet (iii);
- (viii) *Infrastruktuurbates* is bates wat deel is van 'n netwerk of soortgelyke bates. Voorbeelde is paaie, waterverspreidingskemas, rioolsuiwering en hooftoevoerpyppe, vervoereindpunte en motorparkeerplekke (x);
- (ix) *Inhirente waarde* is die netto bedrag wat die munisipaliteit verwag om te verkry wanneer 'n bate aan die einde van sy nutstydperk verkoop word, na aftrekking van die koste van vervreemding (xv);
- (x) *Koste* is die bedrag kontant of gelykstaande aan kontant wat betaal is of die billike waarde van 'n ander teengif wat gegee is om 'n bate aan te skaf ten tyde van die aanskaffing of konstruksie daarvan (v);
- (xi) *Kulturele bates* is hulpbronne/bates van kulturele belang. Voorbeelde is kunswerke, historiese geboue en standbeelde (ix);
- (xii) *Nutstydperk* is:
  - (a) Die tydperk waarbinne verwag word dat die bate deur die munisipaliteit gebruik word; of
  - (b) Die aantal produksie of soortgelyke eenhede wat verwag word om van die bate verkry te word, soos bepaal deur die munisipaliteit se Rekenpligtige Beampte (xvi);
- (xiii) *Rekenpligtige beampte* beteken die Munisipale Bestuurder wat aangestel is ingevolge artikel 82 van die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet 117 van 1998) as die hoof van die administrasie en as rekeningpligte beampte in terme van artikel 55 van die Wet op Plaaslike Bestuur: Munisipale Stelsels 2000 (Wet No. 32 van 2000) en artikel 60 van die Wet (i);
- (xiv) *Verhaalbare bedrag* is die bedrag wat 'n munisipaliteit verwag om terug te vorder deur die toekomstige gebruik van bates, insluitende die inhirente/oorblywende waarde met verkope (xiv);
- (xv) *Waardevermindering* is die sistematiese aanwending van die waardeverminderingsbedrag van 'n bate oor die gebruikstydperk daarvan (vii);

- (xvi) *Waardeverminderingbedrag* is die koste van 'n bate of 'n ander bedrag ter vervanging van koste aangetoon in die finansiële state minus die inhirente waarde (vi);
- (xvii) *die Wet* is die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet No. 56 van 2003). ( )

## 2. DOELWITTE

Die doel van die beleid is om prosedures voor te skryf vir die verkryging, aanduiding, onderhoud, oordrag en versekering van bates.

## 3. OMVANG VAN DIE BELEID

Die beleid het betrekking op:

- a) Die Rekenpligtige Beampte en ander bestuurders;
- b) Die verkryging van bates;
- c) Die aanduiding van bates;
- d) Die onderhoud van bates;
- e) Die oordrag van bates;
- f) Die versekering van bates; en
- g) Die afskryf van bates.

## 4. REKENPLIGTIGE BEAMPTEN EN ANDER BESTUURDERS

4.1 Die Munisipale Bestuurder, as Rekenpligtige Beampte is verantwoordelik vir die bestuur, met inbegrip van die beveiliging en instandhouding van alle bates van die munisipaliteit, op 'n ekonomiese, doeltreffende en effektiewe wyse as volg ingevolg Art. 63 van die Wet:

### ***“Bestuur van bates en laste***

63. (1) *Die rekenpligtige beampte van 'n munisipaliteit is verantwoordelik vir die bestuur van-*

(c) *die bates van die munisipaliteit, met inbegrip van die beveiliging en instandhouding van daardie bates; en*

(d) *die laste van die munisipaliteit.*

(2) *Die rekenpligtige beampte moet vir doeleindes van subartikel (1) alle redelike stappe doen om te verseker-*

(a) *dat die munisipaliteit 'n bestuurs-, rekenkundige en inligtingstelsel wat rekenskap gee van die bates en laste van die munisipaliteit, het en in stand hou;*

(b) *dat die munisipaliteit se bates en laste gewaardeer word ooreenkomstig standaarde van algemeen erkende rekenkundige praktyk; en*

(c) *dat die munisipaliteit beskik oor en die instandhouding behartig van 'n stelsel van interne beheer oor bates en laste, met inbegrip van 'n register van bates en laste, soos wat voorgeskryf word.”*

4.2 Die topbestuur van die Munisipaliteit moet die munisipale bestuurder as rekenpligtige beampte bystaan met die batebestuur van die munisipaliteit, soos bedoel in Art. 77 van die Wet.

- 4.3 Elke senior bestuurder van die Munisipaliteit en elke beampte van die Munisipaliteit wat finansiële bestuursverantwoordelikhede uitoefen moet binne hul onderskeie verantwoordelikhedsgebiede alle redelike stappe doen om te verseker dat die bates van die Munisipaliteit effektief bestuur word en dat die bates beveilig en in stand gehou word, soos bedoel in Art. 78(1)(e) van die Wet.

## **5. VERKRYGING VAN BATES**

### **5.1 Verkryging van Onroerende Bates:**

- 5.1.1 Die munisipaliteit mag onroerende bates verkry deur die koop of huur daarvan binne of buite 'n munisipale gebied.
- 5.1.2 Alvorens finaal besluit word of onroerende bates gekoop of gehuur gaan word, moet die raad sy bedoeling adverteer.
- 5.1.3 Na die oorweging van enige besware, indien ingedien ingevolge 'n kennisgewing bedoel in paragraaf 5.1.2 hierbo, moet die Raad:
- (a) In die geval van onroerende bates bedoel in paragraaf 5.1.4, voldoen aan die vereistes in daardie paragraaf; en
  - (b) die Raad in geval van ander onroerende bates, finaal besluit of die onroerende bates gekoop of gehuur sal word.
- 5.1.4 Die munisipaliteit sal nie sonder die vooraf goedkeuring van die raad voortgaan om onroerende bates te huur of te koop nie:
- (a) sulke bates gekoop word teen 'n prys hoër as die markwaarde daarvan soos bepaal deur 'n geswore waardeerder.
  - (b) Wat gehuur word teen 'n huur wat, wanneer dit bereken word per jaar, in die geval van:
    - (i) Onroerende bates gehuur vir landboudoeleindes, 6% oorskry; en
    - (ii) Onroedene bates gehuur vir enige ander doeleindes, 12% of die markwaarde van die eiendom soos bepaal deur 'n waardeerder; of
  - (e) Waar besware aangeteken is ingevolge 'n kennisgewing bedoel in 5.1.2 hierbo.
- 5.1.5 Die bepalings in die voorafgaande paragrawe is nie van toepassing op die verkryging van onroerende bates van die staat of 'n ander staatsorgaan nie;  
Met dien verstande dat:
- (a) Die koopprys van die onroerende bates wat aangekoop staan te word, of
  - (b) Die huur wanneer bereken per jaar van die onroerende bates wat gehuur te staan te word, nie sodanige bedrae oorskry nie as wat van tyd tot tyd bepaal word deur die Provinsiale Minister van Plaaslike Regering, wat sodanige bedrae mag bepaal vir verskillende munisipaliteite.

- 5.1.6 Die raad mag 'n skenking of oordrag van onroerende bates ontvang óf in totale eiendomsreg vir die munisipaliteit, maatskappy óf in trust vir 'n liefdadigheid of 'n ander openbare doel wat nie te make het met godsdiensoefening nie, ontvang en die bate in trust hou vir die doel soos wat verklaar word deur die skenkers en mag dit administreer, gebruik en verbeter.
  - 5.1.7 Die trustees van enige onroerende goed gehou in trust vir enige dorp of nedersetting wat sedertdien 'n munisipaliteit geword het of deel geword het van 'n munisipaliteit mag dit oordra aan die munisipaliteit onderworpe aan spesiale trust in die titelaktes en op voorwaardes wat nie daarmee teenstrydig is nie.
- 5.2 Verkryging van Roerende Bates:
- 5.2.1 Die Munisipale Bestuurder is verantwoordelik vir die implementering van die verkrygingsbeleid in verband met bates.
  - 5.2.2 Alle verkryging van bates moet geskied ingevolge die begrotings- en verkrygingsvoorskrifte.
  - 5.2.3 Die bate-register moet gereeld opgedateer word vir alle verkrygings van roerende en onroerende bates.
  - 5.2.4 Die bate-register moet ooreengebring word met die totale bates soos dit blyk uit die grootboek en die bronne van befondsing.

## **6. AANDUIDING VAN EIENDOM, AANLEGTE EN MASJINERIE IN DIE FINANSIËLE STELSEL**

- 6.1.1 'n Item "Eiendom, Aanleg en Toerusting" (EAT) moet 'n aanduiding gee van 'n bate teenoor die koste daarvan, indien:
  - (a) die waarde daarvan meer as R10 000,00 is;
  - (b) dit waarskynlik is dat die toekomstige ekonomiese voordele of potensiële diensverskaffing wat met die bate saamhang die munisipaliteit sal toekom; en waarskynlik in die toekoms ekonomiese voordele of potensiële diensverskaffing aanverwant aan die bate tot voordeel tot die munisipaliteit sal oplewer; en
  - (c) die koste van die bate vir die munisipaliteit op 'n betroubare wyse meetbaar is.
- 6.1.2 Bates waarvan die koopprys nie R10 000,00 oorskry nie en wat gefinansier word vanuit enige bron anders as eksterne bronne, sal aangedui word in die bate-register as 'n inventarisitem en sal nie enige waardevermindering dra nie.
- 6.2 'n Eiendom, Aanleg of Toerustingitem wat kwalifiseer vir aanduiding as 'n bate, moet aanvanklik in die register erken word teen die koste daarvan.
- 6.3 Die koste van 'n Eiendom, Aanleg of Toerusting-item behels:
  - (a) Koopprys;
  - (b) Invoerbelasting;
  - (c) Nie-terugbetaalbare koopbelasting; en



- (d) Direk toeskryfbare koste om die bate in 'n werkende toestand te kry vir die doel waarvoor dit aangewend moet word soos die koste van perseelvoorbereiding, afleweringskoste, hanteringskoste, installasiekoste en professionele fooie soos argiteksfooie en ingenieursfooie.
- 6.4 Indien betaling vir 'n EAT-item uitgestel word vir langer as die normale krediettermyn, is die koste daarvan die kontantprys-ekiwalent. Die verskil tussen hierdie bedrag en die totale betaling word erken as 'n rente-uitgawe vir die duur van die kredietverskaffing.
- 6.5 Administratiewe en algemene koste is nie 'n komponent van die batekoste nie tensy dit direk toeskryfbaar is aan die verkryging van die bate of om die bate in 'n werkende toestand te kry.
- 6.6 Wanneer 'n EAT-item verkry word om uitgeruil te word of om gedeeltelik uitgeruil te word vir 'n nie-soortgelyke EAT-item of 'n ander bate, word die koste van so 'n item gemeet teen die redelike waarde van die bate ontvang, wat gelyk is aan die billike waarde van die bate aangepas met die bedrag van enige kontant of kontant-ekiwivalent oordrag.
- 6.7 Verdere uitgawes
  - (a) Verdere uitgawes in verband met EAT-items wat alreeds gekapataliseer is, moet bygevoeg word tot die drabedrag van die bate, indien dit waarskynlik is dat die toekomstige ekonomiese voordele of potensiële dienslewering meer sal wees as die oorspronklik-geëvalueerde prestasievlak van die bestaande bate.
  - (b) Alle ander daaropvolgende uitgawes moet erken word as uitgawes in die tydperk waar binne dit aangegaan is.
- 6.8 Herwaardasies
  - (a) Wanneer 'n EAT-item herwaardeer word, moet die hele kategorie van eiendom waarbinne dit sorteer, herevalueer word;
  - (b) Wanneer die drabedrag verhoog word as gevolg van herwaardasie, moet die verhoging gekrediteer word direk tot die onverdeelbare reserves van die munisipaliteit; en
  - (c) Wanneer die drabedrag van 'n bate verminder as gevolg van waardevermindering, moet sodanige verlaging erken word as 'n uitgawe in die jaarlikse finansiële state.
- 6.9 Afskrywing en wegdoening
  - (a) 'n EAT-item moet van die balansstaat verwyder word by wegdoening of wanneer die bate permanent onttrek word van gebruik en mee weggedoen word en geen toekomstige ekonomiese voordeel of potensiële dienslewering daarvan verwag kan word nie.
  - (b) Winste of verliese voortspruitend uit die afskryf van of wegdoen met 'n EAT-item moet vasgestel word as die verskil tussen die werklike of geskatte netto vervreemdingsopbrengs en die drabedrag van die bate, en moet erken word as inkomste of uitgawes in die balansstate.

**Waardevermindering en Delgingstekorte**

- (a) Waardevermindering begin loop aan die einde van die maand wat volg op die maand waarin die bate aangekoop is of waarin die projek voltooi is. Wanneer afgeskryf, loop die waardevermindering tot aan die einde van die maand waarin die bate afgeskryf of verkoop word.
- (b) Voorsiening vir delgingstekorte gedurende die leeftyd van 'n lening wat korter is as die leeftyd van die bate moet in die Bedryfsrekening voorsien word. Nadat die lening gedolg is, moet waardevermindering weer uit hierdie voorsiening teruggeskryf word na die Bedryfsrekening.

**7. INSTANDHOUDING VAN VASTE BATES**

- 7.1 'n Vaste bate-register moet instandgehou word deur rekord te hou van alle Kategorieë van Eiendom, Aanlegte en Toerusting geklasifiseer onder 'n kategorie van infrastruktuur, gemeenskapseiendom, erfenis kulturele bates, beleggingseiendom en ander bates.
- 7.2 Minstens die volgende besonderhede moet op die Vaste Bate-register verskyn:
  - (a) Datum van aanskaffing;
  - (b) Waar bate geleë is;
  - (c) Bate identifikasienommer;
  - (d) Aankoopprys;
  - (e) Bron van befondsing;
  - (f) Herevaluering;
  - (g) Vervreemding;
  - (h) Verkoopprys; en
  - (i) Waardevermindering.
- 7.3 Die Munisipale Bestuurder moet jaarliks 'n sertifikaat uitreik wat aandui dat oor alle bates verslag gedoen is en dat dit gekontroleer is teenoor die bateregister.
- 7.4 Alle bates moet gedepresieer word oor die tydperk van nuttige gebruik van die bate soos voorgeskryf in aanhangsel A tot Gamap verklaring 113.
- 7.5 Die totale jaarlikse depresiasie soos verkry vanuit die bateregister, moet ingesluit word as 'n koste in die munisipale bedryfsbegroting.

- 7.6 Wanneer vaste bates verkoop word, vervreem word of oorgedra word, of aangeskaf word met goedkeuring van die munisipale raad:
- (a) moet die Vaste bate-register opgedateer word; en
  - (b) moet die joernaalinskrywings verwerk word om die koop, verkoop, oordrag of aanskaffing proses te registreer.
- 7.7 Vaste bates mag ook vervreem word by wyse van openbare veiling of tender.

## **8. OORDRAG VAN BATES**

- 8.1 Wat betref die oordrag van bates moet 'n lys in stand gehou word wat die relevante besonderhede aantoon, in ooreenstemming met die bate-register.
- 8.2 Die lys moet goedgekeur word deur die Hoof van die Departement wat die oordrag bewerkstellig.
- 8.3 Die ontvangende Departement of Administratiewe eenheid moet bevestig dat die lys bates oorgedra is.

## **9. VERSEKERING**

- 9.1 Die Munisipale Bestuurder moet jaarliks, nadat die risiko in ag geneem is, 'n verslag aan 'n Komitee van die Raad voorlê oor die welke bates verseker moet word.
- 9.2 Die risiko-evaluering moet gegrond wees op 'n moontlike verliesanalise. Professionele bystand moet hiervoor verkry word.
- 9.3 Versekering moet of intern óf ekstern plaasvind, en dekking moet gebaseer word op 'n analise oor die moontlikheid van verlies.
- 9.4 Alle versekeringseise moet geëvalueer word deur die Uitvoerende Komitee of die Raad of 'n beampte belas met die verantwoordelikheid om vas te stel of die skade aan die bate geeis kan word van moontlike derde partye.
- 9.5 Alle versekeringseise moet aangeteken word in die versekeringsregister.
- 9.6 Alle uitstaande versekeringseise moet jaarliks oor verslag gedoen word aan die raad.

## **10. AFSKRYF VAN BATES**

- 10.1 Die Munisipale Raad kan 'n bate afskryf nadat daar oorweging gegee is aan 'n verslag van die Munisipale Bestuurder waarin aangedui word dat die;
- (a) nutstydperk van die bate uitgedien is;
  - (b) bate vernietig is;
  - (c) bate verouderd is;
  - (d) bate verkoop is;
  - (e) redes wat aangevoer is en wat aanleiding gegee het tot die omstandighede soos beskryf in paragrawe (a) tot (d), aanvaarbaar is.

- 10.2 Wanneer 'n bate deur omstandighede buite beheer van die Munisipale Raad beskadig of vernietig is moet die Munisipale Bestuurder vasstel of daar derde partye of munisipale amptenare by die omstandighede betrokke was en of die munisipaliteit enige verhaalsreg ten opsigte van sodanige partye of amptenare het.
- 10.3 'n Bate word afgeskryf teen die bate verkope rekening van die munisipaliteit en teen die waarde soos uiteengesit in die bateregister van die Munisipaliteit. Die waarde word verteenwoordig deur die oorspronklike aankoopprys van die bate minus die opgehoopte waardevermindering wat in die interne finansieringsfonds van die Munisipaliteit geakkumuleer is.
- 10.4 Alle bates wat vir afskrywing geïdentifiseer is moet in terme van paragraaf 11 van die hand gesit word.

## **11. VERKOOP VAN BATES**

- 11.1 Alle bates wat vir afskrywing geïdentifiseer is moet per openbare veiling of tender van die hand gesit word nadat die volgende stappe gedoen is:
- (a) 'n kennisgewing van die munisipaliteit se voornemens om die bates van die hand te sit in die plaaslike koerant verskyn het;
  - (b) die munisipaliteit 'n onafhanklike waardeerder aangestel het om 'n minimum verkoopswaarde te bepaal;
  - (c) in die geval van 'n openbare veiling die munisipaliteit 'n onafhanklike afslaer aangestel het om die veiling te behartig;
  - (d) in die geval van 'n tender die nodige tender prosedures van die munisipaliteit nagekom is;

## **12. KORT TITEL**

Hierdie beleid sal bekend staan as die Batebestuursbeleid van die Bergrivier Munisipaliteit.

# **BERGRIVIER MUNISIPALITEIT**

## **KONTANTBESTUURS – EN BELEGGINGSBELEID**

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Weergawe:           Konsep

Datum:               24 Februarie 2010

Opsomming:        Hierdie dokument beskryf Kontant Bestuur en Beleggings wat van toepassing is op BERGRIVIER Munisipaliteit gedetailleerd.

Handtekening:\_\_\_\_\_Datum:

Munisipale Bestuurder

Handtekening:\_\_\_\_\_Datum:

Uitvoerende Burgemeester

## 1. INLEIDING

In terme van Artikel 13(2) van die Munisipale Finansiële Bestuurswet, 2003 (Wet No. 56 van 2003) (Die Wet), moet die munisipaliteit 'n toepaslike en effektiewe kontant bestuurs- en beleggingsbeleid implementeer. Die beleid moet voldoen aan enige voorgekrewe raamwerk, welke raamwerk uitgereik is deur die Minister van Finansies per Regulasie R 308 van 1 April 2005 soos afgekondig in Staatskoerant 27431 van 1 April 2005.

Die Munisipale Raad het die onderstaande beleid oorweeg en goedgekeur op ....., as die “Kontant Bestuurs- en Beleggingsbeleid” waaraan alle rolspelers van die Munisipaliteit wat betrokke is by kontant bestuur en beleggings, moet voldoen.

## 2. RAAMWERK VAN DIE BELEID

Ten einde deeglike en volhoubare bestuur van die kontant hulpbronne van die munisipaliteit te verseker, spreek hierdie beleid alle beginsels en prosesse ingesluit in kontant bestuur en beleggings aan, en sluit in:

- Die doelwitte van die beleid;
- Standaard van sorg;
- Delegasie van bevoegdheid;
- Bestuur en interne kontrole prosedures;
- Kontantvloei begroting;
- Bestuur van Bedryfskapitaal;
- Kwitering en banking van kontant;
- Betalings;
- Kort- en langtermyn skuld en skuld herstrukturering;
- Beleggings etiek, beginsels en praktyke;
- Verslagdoening en monitor van vereistes;
- Prestasie standarde en meting; en
- Hersiening van die beleid.

## 3. DOELWITTE VAN DIE BELEID

Die doelwitte van die beleid is om optimale prestasie met die laagste moontlike risiko te verseker, deur kontant hulpbronne van die munisipaliteit te bestuur en te belê en om deursigtigheid, rekenpligtigheid en toepaslike lyne van verantwoordelikheid in die proses te verseker.

## 4. STANDAARD VAN SORG

Elke amptenaar in die kontant bestuur en beleggings proses moet dit so doen met soveel oordeel en sorg, onder heersende omstandighede, soos 'n persoon van verstandigheid, diskresie en intelligensie sou uitoefen in die bestuur van haar of sy eie aangeleenthede en met sy of haar primêre doel met die waarskynlike veiligheid van sy of haar eie kapitaal, in die tweede geval van sy of



haar likiditeits behoeftes en laastens die waarskynlike inkomste daaruit verkry.

Spekulasie mag nie onderneem word in enige van die prosesse nie.

## 5. DELEGASIE VAN BEVOEGDHEID

Die bestuur van al die kontant hulbronne van die munisipaliteit is die verantwoordelikheid van die Munisipale Bestuurder wie, vir die behoorlike aanwending van die beleid, 'n toepaslike stelsel van delegasie moet ontwikkel wat beide administratiewe en operasionele effektiwiteit sal verseker en van geskikte kontroles en balansering in die bestuur van die kontant hulpbronne sal voorsien.

Die Hoof Finansiële Beampte, soos skriftelik aangewys deur die Munisipale Bestuurder, moet die Munisipale Bestuurder adviseer oor die uitoefening van magte en pligte met betrekking tot die beleid en moet die Munisipale Bestuurder in die administrasie van die kontant hulpbronne, die bankrekeninge en die beleggings rekeninge bystaan. Die Hoof Finansiële Beampte mag nie die plig om die Munisipale Bestuurder in die administrasie van die munisipaliteit se bank- en beleggings rekeninge by te staan, delegeer nie.

Die delegasie om geld uit die munisipaliteit se bank- of beleggingsrekeninge te onttrek mag slegs gegee word aan die Hoof Finansiële Beampte of enige ander senior finansiële amptenaar soos bepaal, in skrif, deur die Munisipale Bestuurder en waarvan 'n afskrif, geteken deur die Munisipale Bestuurder, gehou moet word met die amptelike stel delegasies van die munisipaliteit.

Die Munisipale Bestuurder mag nie enige magte of pligte in die administrasie van die munisipaliteit se kontant hulpbronne aan enige politieke struktuur of raadslid delegeer nie en geen raadslid word toegelaat om in te meng of poog om in te meng in die bestuur van die munisipaliteit se kontant hulpbronne nie.

Enige delegasie deur die Munisipale Bestuurder in terme van hierdie beleid:

- Moet op skrif wees
- Is onderhewig aan enige beperkinge en voorwaardes soos die Munisipale Bestuurder mag voorskryf
- Mag òf aan 'n spesifieke individu of aan die houer van 'n spesifieke pos in die munisipaliteit wees en mag nie aan 'n komitee van amptenare wees nie.
- Mag nie die Munisipale Bestuurder ontnem van die verantwoordelikheid met betrekking tot die uitoefening van die gedelegeerde magte of die prestasie van die gedelegeerde plig nie.

Die Munisipale Bestuurder mag enige besluit wat geneem is as gevolg van 'n delegasie of sub-delegasie in terme van hierdie beleid bevestig, wysig of herroep, maar geen so 'n wysiging of herroeping van 'n besluit mag afbreek doen aan enige regte wat sou voortspruit as gevolg van die besluit nie.

Vir die aanwending van hierdie beleid sal enige verwysing na "Munisipale Bestuurder" ook beteken "enige ander persoon wat waarneem onder 'n gedelegeerde mag of 'n

funksie uitoefen soos gedelegeer deur die Munisipale Bestuurder” in terme van paragraaf 5.

## 6. BESTUUR EN INTERNE KONTROLE PROSEDURES

Die Munisipale Bestuurder, bygestaan deur die Hoof Finansiële Beampte, moet alle redelike stappe neem om te verseker:

- Dat die munisipaliteit 'n bestuurs-, rekeningkundige- en inligtingstelsel het en onderhou wat van alle bank- en beleggingsrekeninge, kwitering-, onttrekkings-, kontantbestuurs- en beleggingstransaksies rekenskap gee.
- Dat, in die geval van beleggings, sulke beleggings waardeer word in ooreenstemming met algemene aanvaarde rekeningkundige praktyk
- Dat, in die geval van beleggings, inkomste verskuldig op 'n maandelikse basis bereken word
- Dat die munisipaliteit 'n stelsel van interne kontrole oor die bank en beleggings rekeninge, kwitering, onttrekkings, kontant bestuur en beleggings transaksies in plek het en handhaaf.

Die Interne Oudit afdeling moet die Munisipale Bestuurder adviseer asook evalueer en verslag doen oor nakoming van die bogenoemde, op ten minste 'n jaarlikse basis.

## 7. KONTANT BESTUUR

### Administrasie van bankrekeninge

Die Munisipale Bestuurder is verantwoordelik vir die administrasie van die munisipaliteit se bankrekeninge, ingesluit die opening van die bankrekeninge, die aanwysing van die primêre bankrekening en alle bank- en onttrekkingsprosedures. Die bank rekening mag slegs beheer word in ooreenstemming met enige oudit voorskrifte asook enige wetlike vereistes soos voorgeskryf in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 en in die besonder Hoofstuk 3 van die Wet asook Artikel 64 van die Wet.

Die Munisipale Bestuurder mag die pligte, gekoppel aan die administrasie van die bankrekeninge, soos per paragraaf 5 van hierdie beleid delegeer.

### Bestuur van Kwitering

Die Munisipale Bestuurder is verantwoordelik vir die administrasie van alle kwitering prosedures en moet alle redelike stappe neem om te verseker dat kwitering bestuur word in ooreenstemming met enige oudit voorskrifte asook enige wetlike vereistes soos voorgeskryf in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 en in besonder Artikel 64 van die Wet.

Die Munisipale Bestuurder mag die pligte, gekoppel aan kwitering, soos per paragraaf 5 van hierdie beleid delegeer.

## Bestuur van Uitgawes

Die Munisipale Bestuurder is verantwoordelik vir die administrasie van alle uitgawe prosedures en moet alle redelike stappe neem om te verseker dat uitgawes beheer word in ooreenstemming met enige oudit voorskrifte asook enige wetlike vereistes ingesluit soos voorgeskryf in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 en in besonder Artikel 65 van die Wet.

Die Munisipale Bestuurder mag die pligte, gekoppel aan uitgawes, soos per paragraaf 5 van hierdie beleid delegeer.

## Onttrekkings

Die Munisipale Bestuurder is verantwoordelik vir die administrasie van alle onttrekkings prosedures en moet alle redelike stappe neem om te verseker dat onttrekkings beheer word in ooreenstemming met enige oudit voorskrifte asook enige wetlike vereistes ingesluit soos voorgeskryf in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 en in besonder Artikel 11 van die Wet.

Die Munisipale Bestuurder mag die pligte, gekoppel aan onttrekkings, soos per paragraaf 5 van hierdie beleid delegeer.

## Bestuur van skuld

Ten einde voldoende kontantvloei te verseker, mag die munisipaliteit kort of langtermyn skuld aangaan, op voorwaarde dat die Raad alle skuld ooreenkomste goedkeur, die Burgemeester en die Munisipale Bestuurder die besluit ten opsigte van die goedkeuring van die skuld ooreenkoms onderteken .

Die munisipaliteit word, in terme van Artikel 46(5) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003, toegelaat om lantermyn skuld te herfinansier met die doel om te spaar op koste van skuld. Die Munisipale Bestuurder moet, vir hierdie doel, ten minste jaarliks en as deel van die begrotingsproses evalueer en verslag doen aan die Raad oor die koste van bestaande skuld en of die herfinansiering van sodanige skuld tot voordeel vir die munisipaliteit sal wees. As deel van die evaluasie moet die Munisipale Bestuurder die tipes terugbetalings bepaal en of eenmalige betalings aan die einde van die skuld periode en die redelike bepaalde netto koste daarvan nie meer voordelig vir die Raad sal wees nie indien die terugbetalings belê word in delgingsfondse en die redelike voorgenome opbrengs op die beleggings in berekening gebring word.

Die Munisipale Bestuurder is verantwoordelik vir die administrasie van alle skuld prosedures en moet alle redelike stappe neem om te verseker dat skuld beheer word in ooreenstemming met enige oudit voorskrifte asook enige wetlike vereistes ingesluit soos voorgeskryf in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 en in besonder Hoofstuk 6 van die Wet.

Die Munisipale Bestuurder mag die pligte, gekoppel aan skuld, soos per paragraaf 5 van hierdie beleid delegeer.

## Kontantvloei Begroting

Ten einde te verseker dat die munisipaliteit voldoende kontant beskikbaar het om te voldoen aan die munisipaliteit se verpligtinge aan sy leners, krediteure, statutêre betalings en enige ander verpligtinge is dit noodsaaklik om jaarliks, as deel van die begrotingsdokumentasie, 'n kontantvloei raming vir die begrotingsjaar opgedeel per inkomstebron, per maand, op te stel en aan die Raad voor te lê.

## Bestuur van Bedryfskapitaal

Die Munisipale Bestuurder moet alle redelike stappe neem om te verseker dat die munisipaliteit maksimum prestasie behaal op sy bates en vir hierdie doel moet die bedryfskapitaal van die munisipaliteit so ver moontlik bestuur word tot die maksimum voordeel van die munisipaliteit.

'n Aanvaarbare vlak vir die Bedryfskapitaal Reserwe is 2:1 of beter en die Munisipale Bestuurder moet alle redelike stappe neem om te verseker dat die vlak gehandhaaf word. Met die berekening van hierdie vlak, moet uitstaande debiteure vir 'n periode van langer as 90 dae asook enige onbenutte voorwaardelike skenkings en toewysings afgetrek word vanaf die bedryfsbates en verpligtinge en voorraad moet in berekening gebring word teen die laagste van koste en netto realiseerbare waarde.

Die oefening om te voorsien vir 'n voldoende vlak van bedryfskapitaal moet as deel van die begrotings proses gedoen word ten einde ooreenstemmend te begroot. Voorraad vlakke vir eie gebruik, moet so laag as moontlik gehou word, krediteure moet binne 30 dae vanaf datum van ontvangs van faktuur of rekeningstaat, watter een ookal die laatste is of van toepassing is maar so laat as moontlik betaal word maar met inagneming van moontlike afslag en alle stappe, ooreenstemmend met die Raad se Kredietbeheer- en Skuldinvorderings Beleid, moet geneem word om gelde verskuldig aan die munisipaliteit te verhaal.

Die Munisipale Bestuurder moet, as deel van die maandelikse verslagdoening aan die Burgemeester binne 10 werksdae na die einde van elke maand, verslag doen oor:

- Die gekombineerde netto balans van die bank- en beleggingsrekeninge van die munisipaliteit, uitgesluit uit enige balanse van onbenutte voorwaardelike skenkings, trust gelde gehou ooreenkomstig enige trust aktes, delgingsfonds beleggings gemaak ooreenkomstig enige lenings- of ander ooreenkoms met beleggers/leners, ander voorwaardelike fondse waarvoor gelde ontvang is ooreenkomstig Artikel 12 van die Wet, Skuld Waarborg Reserwe Fondse en ander kontant- gerugsteunde fondse waarvoor magtiging vir spandering verkry moet word vanaf ander persone of sferes van die Regering.
- Of die bogenoemde netto balans voldoende is om 'n betaling van ten minste 2% van die bedryfsbegroting van die munisipaliteit te kan maak.

- Of alle verpligtinge en rekeninge reeds betaal is of betyds betaal kan word vanuit die bogenoemde netto balans en netto realiseerbare rekeninge ontvangbaar.
- Of daar 'n netto uitvloeï van kontant is wat nie in ooreenstemming met die kontantvloeï begroting is nie.
- Of al die bogenoemde 'n finansiële implikasie kan veroorsaak waarop die Burgemeester moet reageer ooreenkomstig die bepalings van die Wet.

Die Burgemeester moet, binne 30 dae vanaf die einde van elke kwartaal, aan die Munisipale Raad verslag doen oor die bogenoemde en indien enige finansiële probleem identifiseer word, moet die raad onmiddelik in kennis gestel word en ooreenkomstig die voorsienings van die Wet opgetree word.

## 8. BELEGGINGS

### Bestuur van beleggings

Die Munisipale Bestuurder is verantwoordelik vir die administrasie van alle beleggings prosedures en moet alle redelike stappe neem om te verseker dat beleggings beheer word in ooreenstemming met enige oudit voorskrifte asook enige wetlike vereistes ingesluit soos voorgeskryf in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 en in besonder Artikel 13 van die Wet.

Die Munisipale Bestuurder mag die pligte, gekoppel aan beleggings, soos per paragraaf 5 van hierdie beleid deleger.

Ten einde te verseker dat die Munisipale Bestuurder, of enige gedelegeerde persoon in terme van paragraaf 5, voldoen aan hierdie beleid in terme van beleggings en om die munisipaliteit verder te kapasiteer, mag die Munisipale Bestuurder 'n Beleggings Bestuurder inkontrakteer wie 'n natuurlike persoon of 'n wetlike entiteit is wat as 'n portefeulje bestuurder geregistreer is in terme van die Finansiële Markte Bestuurs Wet (Wet No. 55 van 1989) en Aandeel Verwisseling Beheer Wet (Wet No. 1 van 1985). Die Beleggings Bestuurder moet die Munisipale Bestuurder of gedelegeerde amptenare adviseer oor beleggings en mag beleggings bestuur namens die munisipaliteit, onderhewig aan enige voorwaardes en kontroles soos deur die Munisipale Bestuurder bepaal.

### Belegging Etiek

Alle amptenare betrokke by die beleggingsbestuursproses moet optree met getrouheid, eerlikheid, integriteit en in die beste belang van die munisipaliteit en moet daarna streef, binne die sfeer van invloed van die amptenare, om enige benadeling van beleggings van die munisipaliteit te voorkom.

Geen amptenare betrokke by die beleggingsbestuursproses mag sy of haar posisie of voorregte gebruik as, of vertroulike inligting verkry as, amptenare in die proses vir persoonlike voordeel of om onregmatige bevoordeling aan 'n ander persoon nie.

Geen persoon wat gekontrakteer is deur die munisipaliteit vir die doel van beleggings of geen persoon wat kwotasies voorlê, bie of enige ander middel van mededingende voorlegging maak mag, of direk of deur 'n verteenwoordiger of tussenpersoon/skakel 'n belofte, aanbod of skenking maak van enige vergoeding, geskenk bo R 350, borg, lening, beurs, guns of gasvryheid nie aan -

- Enige amptenaar, eggenoot/te of nabye familielid van sodanige amptenaar of eggenoot/te;
- Enige raadslid, eggenoot/te of nabye familielid van sodanige raadslid of eggenoot/te.

Die Munisipale Bestuurder moet so gou doenlik aan die Burgemeester sowel as die Nasionale Tesourie enige beweerde oortreding van die bogenoemde rapporteer en mag ook aanbevelings maak of die beweerde oortredende party gelys moet word op die Nasionale Tesourie se databasis van persone wat verbied word om enige besigheid met die publieke sektor te doen. Enige so 'n verslag deur die Munisipale Bestuurder moet volledige besonderhede van die beweerde oortreding en 'n skriftelike antwoord vanaf die beweerde oortredende party, asook 'n bewys dat die beweerde oortredende party die aantuigings in skrif ontvang het en ten minste 7 (sewe) werksdae gegun is om te reageer op die aantuigings, bevat.

Enige borg wat belowe, geoffer of toegeken is aan die munisipaliteit moet onmiddelik aan die Nasionale Tesourie openbaar gemaak word.

## Beleggings Doelwitte

### 8.3.1 Doelwit 1- Sekuriteit

Die eerste en vernaamste doelwit vir beleggings is die bewaring en veiligheid van die hoofsom belê. Dit is 'n vereiste van hierdie munisipaliteit dat beleggings slegs by instellings, wat 'n kredietwaardigheidsgradering van A 1 en beter het, belê. Enige belegging gemaak moet onmiddelik onttrekn word indien 'n instituut se kredietwaardigheidsgradering onder die vlak van A 1 daal.

### 8.3.2 Doelwit 2 - Likiditeit

Die kontantvloei begroting moet gebruik word as 'n instrument vir die bepaling van likiditeits behoeftes. Ander faktore soos die betalings lopies van krediteure, datums van salarisse en statutêre betalings en datums vir skuld terugbetalings moet ook in berekening gebring word om kontant vereistes te verseker, en gevolglik beleggings periodes vas te stel, wat tot so 'n mate bereken word dat maksimum opbrengs op surplus kontant verkry kan word.

### 8.3.3 Doelwit 3 - Opbrengs

Dit is noodsaaklik om te verseker dat optimale opbrengs op die munisipaliteit se beleggings verkry word, maar 'n hoër opbrengs moet nooit die risiko van die behoud en veiligheid van die hoofsom belê of die nie-nakoming van kontantvloei vereistes verhoog nie. Waar 'n instelling 'n skielike verhoging bo

die gemiddelde markkoerse vir beleggings aanbied, moet die Munisipale Bestuurder bepaal of die instelling onder likiditeits- of ander finansiële probleme ondervind, en in sodanige geval die beleggings by so instelling so gou doenlik onttrek.

#### 8.5 Gemagtigde Beleggings

Beleggings moet gestruktureer word volgens die beste opbrengs beskikbaar en die likiditeits behoeftes van die munisipaliteit. Dit kan Opvraagbare Depositos, of Vaste Termyn Depositos wees.

#### 8.6 Gekwalifiseerde Instellings

Dit is van kardinale belang dat die beleggings slegs by kredietwaardige instellings, met 'n kredietgradering van A 1 en beter, gemaak word.

Die volgende beleggings word toegelaat:

- Sekuriteite uitgereik deur die Nasionale Regering
- Gelyste korporatiewe verbande met 'n beleggings gradering van 'n nasionale of internasionale erkende krediet graderings agent
- Depositos by banke wat geregistreer is in terme van die Bankwet, 1990 (Wet 94 van 1990)
- Depositos met die Openbare Beleggingskommissarisse soos beoog deur die Wet op die Openbare Beleggingskommissarisse, 1984 (Wet 45 van 1984)
- Depositos by die Korporasie vir Openbare Depositos soos beoog deur die Wet op die Korporasie vir Openbare Depositos, 1984 (Wet 46 van 1984)
- Bankiers se aksepsertifikate of verhandelbare sertifikate van deposito van banke geregistreer in terme van die Bankwet, 1990 (Wet 94 of 1990)
- Gewaarborgde begiftigings polisse met die doel om 'n delgingsfonds te vestig
- Terugkoop ooreenkomste met banke geregistreer in terme van die Bankwet, 1990 (Wet 94 van 1990)
- Munisipale effekte uitgereik deur die munisipaliteit
- Enige ander soos deur die Minister van Finansies goedgekeur

#### 8.7 Beleggings Diversifikasie

Sonder om die Munisipale Bestuurder te beperk tot enige spesifieke bedrag of persentasie van beleggings, word dit hiermee gevestig dat beleggings gemaak deur die munisipaliteit verdeel moet word sover moontlik tussen verskillende instellings, verval datums en tipes, maar niks verhoed die Munisipale Bestuurder om meer kontant by een instelling as by 'n ander instelling te belê nie maar met deeglike inagneming van die standaard van sorg en doelwitte soos in die beleid uiteengesit.

#### 8.8 Kompeterende seleksie van aanbiedinge

Met die vasstelling waar beleggings gemaak moet word, moet ten minste 3 (drie)

geskrewe kwotasies verkry word deur die Munisipale Bestuurder vanaf enige van die instellings gelys in paragraaf 8.6 hierbo. Die Munisipale Bestuurder mag nie rentekoerse aan ander instellings openbaar maak gedurende die kwoterings proses nie. Indien Beleggings Bestuurders gebruik maak van tesouriekantore met die doel om kwotasies te verkry, moet die kwotasies, met 'n geskrewe rede waarom 'n spesifieke instelling gekies was indien die opbrengs laer is as by 'n ander instelling, aan die Munisipale Bestuurder gerig word, wie die redes moet evalueer en sodanige instruksies uitreik wat noodsaaklik geag word.

#### 8.9 Kommissie of Koste

Geen kommissie vir beleggings gemaak of verwys is betaalbaar aan 'n amptenaar of raadslid, of eggenoot/te, besigheids vennoot of nabye familielid van 'n amptenaar of raadslid deur 'n instelling of beleggings bestuurder nie.

Enige kommissie, ander vergoeding of koste betaal aan 'n beleggings bestuurder deur 'n instelling moet verklaar word aan die munisipaliteit deur die instelling en Beleggings

Bestuurder deur middel van sertifikate. Enige kwotasie aan die munisipaliteit gegee deur 'n instelling of Beleggings Bestuurder moet netto van koste, belonings of kommissie wees, maar moet ook kommissie, belonings of koste aandui wat ten opsigte van die beleggings betaal sal word.

#### 8.10 Prestasie

Die Munisipale Bestuurder moet jaarliks meet en rapporteer aan die Raad oor die prestasie van sy:

- Beleggings in terme van die gestipuleerde doelwitte van hierdie beleid
- Beleggings Bestuurders in terme van die gestipuleerde doelwitte van hierdie beleid

#### 8.11 Verbode Aktiwiteite

- Geen beleggings mag gemaak word anders as in die naam van die munisipaliteit nie
- Geld mag nie geleen word vir die doel van beleggings nie
- Geen persoon, insluitend amptenare en raadslede, mag inmeng of poog om in te meng in die bestuur van beleggings toevertrou aan die Munisipale Bestuurder of persone gedelegeer deur die Munisipale Bestuurder nie, ingesluit met die Beleggings Bestuurders.
- Geen beleggings mag gemaak word anders as gedenomineer in Rand nie, en wat nie gekoppel is, of geaffekteer word, deur enige wisseling in die waarde van die Rand teenoor enige buitelandse betaalmiddel nie.

#### 8.12 Verslagdoening

Die Munisipale Bestuurder moet, addisioneel tot die verslagdoening in paragraaf 7.7



hierbo, binne 10 werksdae na die einde van elke maand 'n verslag by die Burgemeester indien wat in besonderhede die beleggings portefeulje van die munisipaliteit soos aan die einde van die vorige maand, weergee.

Die bogenoemde verslag moet ten minste 'n staat, opgestel in ooreenstemming met algemeen aanvaarde munisipale rekeningkundige beginsels, soos aangepas van tyd tot tyd bevat, wat die onderstaande weergee:

- Begin mark waarde van elke belegging vir die maand
- Toevoegings en veranderings aan die beleggingsportefeulje vir die maand
- Eind markwaarde van elke belegging vir die maand
- Volle opgelope rente/opbrengs vir die maand insluitend rente/opbrengs gekapitaliseer of uitbetaal

Die Munisipale Bestuurder, met die maak van beleggings, moet die betrokke instellings herinner aan die instelling se wetlike verslagdoeningsverantwoordelikheid in terme van Artikel 13 (3) en 13 (4) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 en moet 'n sertifikaat vanaf die instelling verkry dat die instelling sal voldoen aan die Wet. 'n Enkele sertifikaat per instelling vir enige huidige en toekomstige beleggings mag verkry word en moet op die munisipaliteit se beleggingsleër geliasseer word.

## 9. HERSIENING VAN DIE BELEID

Hierdie Kontant Bestuurs- en Beleggings Beleid is die enigste beleid wat heers oor kontant bestuur en beleggings in die munisipaliteit. Enige hersiening van hierdie beleid moet deur die Munisipale Raad goedgekeur word.

Die Burgemeester moet enige voorgestelde veranderinge aan hierdie beleid aan die Raad voorlê as deel van die jaarlikse hersiening van beleide met die begrotings proses.

Wanneer ookal die Minister van Finansies of die Nasionale Tesourie of die OuditeurGeneraal enige veranderinge aan die beleid vereis deur middel van wetgewing of versoeke moet dit so gou doenlik hersien word ooreenkomstig sulke vereistes, wat die volle besonderhede van die redes vir die hersiening verskaf.

**BERGRIVIER MUNISIPALITEIT**

**KREDIETBEHEER &  
SKULDINVORDERINGSBELEID**

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## INLEIDING

Ingevolge artikel 96 van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet ‘n Munisipaliteit –

- alle gelde invorder wat aan hom verskuldig en betaalbaar is, behoudens die bepalings van die Wet en enige ander toepaslike wetgewing; en
- vir dié doel, ‘n kredietbeheer- en skuldinvorderingsbeleid aanneem, in standhou en implementeer wat nie strydig is nie met sy eiendomsbelastingbeleid en sy tariefbeleid en wat aan die bepalings van die Wet voldoen.

Ten einde uitvoering te gee aan die voorafgaande bepalings van die Wet het die raad van die Munisipaliteit Bergvliet ‘n kredietbeheer- en skuldinvorderingsbeleid, soos hierna uiteengesit, aanvaar.

## HOOFSTUK 1

### WOORDOMSKRYWING

1. Vir die doeleindes van hierdie beleidsdokument het enige woord of uitdrukking waaraan ‘n bepaalde betekenis geheg is in die Wet, dieselfde betekenis, tensy uit die samehang anders blyk, en beteken –

**“agterstallige bedrae”** enige bedrag verskuldig en betaalbaar aan die Munisipaliteit wat nie voor of op die datum van betaling betaal is nie;

**“Direkteur: Finansiële Dienste”** ‘n persoon wat deur die raad in dié hoedanigheid aangestel is om die raad se finansies te administreer en sluit enige persoon in –

(1) wat in sodanige pos waarneem;

(2) aan wie die Direkteur: Finansiële Dienste ‘n bevoegdheid, funksie of verpligting gedelegeer het ten opsigte van sodanige gedelegeerde bevoegdheid, funksie of verpligting;

**“datum van betaling”** soos omskryf in paragraaf 5 hiervan ten opsigte van die onderskeie gelde, tariewe en belasting betaalbaar aan die Munisipaliteit;

**“eienaar”** met betrekking tot onroerende goed—

(1) die persoon by wie die regstitel daarvan berus;

(2) in die geval waar die persoon by wie die regstitel daarvan berus, insolvent of oorlede is, of aan enige vorm van wetlike diskwalifikasie onderhewig is, dié persoon in wie die administrasie of beheer van sodanige onroerende goed berus as kurator, trustee, eksekuteur, administrateur, geregtelike bestuurder, likwidateur of enige ander wetlike verteenwoordiger;

- (3) in enige geval waar die raad nie in staat is om die identiteit van so 'n persoon te bepaal nie, 'n persoon wat geregtig is op die voordelige gebruik van sodanige onroerende goed;
- (4) in die geval van onroerende goed waarvoor 'n huurooreenkoms van 30 jaar of langer aangegaan is, die huurder daarvan;
- (5) met betrekking tot –
  - (i) 'n gedeelte grond afgebaken op 'n deeltitelplan en wat geregistreer is ingevolge die Wet op Deeltitels, 1986 (Wet No. 95 van 1986), die ontwikkelaar of die bestuursliggaam ten opsigte van die gemeenskaplike eiendom;
  - (ii) 'n gedeelte grond soos gedefinieer in dié Wet, die persoon in wie se naam dié gedeelte geregistreer is ingevolge 'n deeltitelakte, insluitende die wettige aangestelde verteenwoordiger van sodanige persoon;
- (6) enige regspersoon insluitende, maar nie beperk tot:
  - (i) 'n maatskappy geregistreer ingevolge die Wet op Maatskappye, 1973 (Wet No 61 van 1973), 'n trust *inter vivos*, trust *mortis causa*, 'n beslote korporasie geregistreer ingevolge die Wet op Beslote Korporasies, 1984 (Wet No 69 van 1984), en 'n vrywillige assosiasie;
  - (ii) enige staatsdepartement;
  - (iii) enige raad of bestuursliggaam ingestel ingevolge enige wetgewing van toepassing in die Republiek van Suid-Afrika; en
  - (iv) enige ambassade of ander buitelandse entiteit;

**“hulpbehoewende huishouding”** 'n huishouding wat as sulks by die Munisipaliteit geregistreer is en wat –

- (1) aan die kwalifikasie vereistes soos bepaal in paragraaf 20 hiervan, voldoen;  
en
- (2) 'n perseel binne die regsgebied van die Munisipaliteit okkupeer;

**“Munisipale Bestuurder”** die persoon wat deur die raad in dié hoedanigheid aangestel is ingevolge artikel 82 van die Wet op Plaaslike Regering: Munisipale Strukture Wet No 117 van 1998 en sluit enige persoon in –

- (1) wat in sodanige pos waarneem;
- (2) aan wie die Munisipale Bestuurder 'n bevoegdheid, funksie of verpligting gedelegeer het ten opsigte van sodanige gedelegeerde bevoegdheid, funksie of verpligting;

**“munisipale dienste”** die voorsiening van water, die voorsiening van elektrisiteit, die verwydering van huisvuil, die wegdoen van rioolvuil of enige een of kombinasie van dié dienste;

**“Munisipaliteit”** die Munisipaliteit Bergrivier

**“perseel”** enige gedeelte grond, geleë binne die regsgebied van die munisipaliteit, waarvan die buite grense afgebaken is op:

- (1) ‘n algemene plan of diagram wat geregistreer is ingevolge die Opmetingswet, 1927 (Wet no 9 van 1927) of die Registrasie van Aktes Wet, 1937 (Wet no 47 van 1937) of;
- (2) ‘n deeltitelplan geregistreer ingevolge die Wet op Deeltitels, 1986 (Wet no 95 van 1986);

**“raad”** die munisipale raad van die Munisipaliteit Bergrivier

**“rekening”** sluit in-

- (1) heffings, bobelasting of dienstegelde ten opsigte van die volgende dienste:  
elektrisiteitsverbruik;  
waterverbruik;  
vullisverwydering;  
riool dienste;
- (2) eiendomsbelasting;
- (3) huurgeld;
- (4) lenings paaielemente;
- (5) rente op agterstallige bedrae;
- (6) enige ander heffings en gelde wat regtens aan die Munisipaliteit verskuldig is;

en het **die “munisipale rekening”** ‘n ooreenstemmende betekenis;

**“standaard rentekoers”** ‘n rentekoers wat een persent hoër is as die rentekoers wat die Munisipaliteit aan sy bank moet betaal ten opsigte van ‘n oortrekking;

**“Wet”** die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet 32 van 2000) soos van tyd tot tyd gewysig;

## **HOOFSTUK 2**

### **KLIËNTESORG EN – BESTUUR**

#### **2.1 KOMMUNIKASIE EN DIE OORDRA VAN INLIGTING**

2.1.1 Ten einde uitvoering aan die bepalings van artikel 95(a), (b) en (c) van die Wet te gee, sal die Munisipaliteit alles binne sy vermoë doen om –

- ‘n kliëntediensforum daar te stel waar verteenwoordigers van die gemeenskap en lede van die raad mekaar kan ontmoet;
- wyksvergaderings te hou waar verteenwoordigers van die Munisipaliteit en ander diensverskaffers met wykslede en hul wyksraadslid kan beraadslaag;
- sorg te dra dat gebruikers van munisipale dienste en/of enige ander diens, belastingbetalers en inwoners in die algemeen, behoorlik ingelig word met betrekking tot dienslewering en in besonder die koste van verskaffing van dienste.

Om dié oogmerke te bereik -

- sal daar, onder meer, gedurende die begrotingsproses openbare vergaderings belê word waarby politieke partye, belastingbetalers- en inwonersverenigings, gemeenskapsorganisasies, sakekamers, die publiek in die algemeen en enige ander belanghebbende partye betrek sal word en waartydens begrotingsprioriteite, -beginsels en –raamwerke ontleed en bespreek sal word;
- sal daar van tyd tot tyd behoefte-identifisering werkswinkels in wyke gehou word met die doel om-
  - (1) die behoeftes in die wyke wat wettiglik die verantwoordelikheid van die Munisipaliteit is, te identifiseer;
  - (2) die gemeenskap by die prioritisering van sodanige behoeftes te betrek;
  - (3) die gemeenskap te betrek by die Munisipaliteit se beplanning van projekte en wat die Munisipaliteit doen en wat ander regeringsvlakke doen; en
  - (4) gemeenskappe in te lig wat die vlakke van betaling en nie-betaling in so ‘n wyk is ten opsigte van Munisipale dienste, belastings en ander gelde verskuldig aan die Munisipaliteit en om strategieë in dié verband te bepaal.
- sal daar nadat die konsepbegroting opgestel is, verdere openbare vergaderings gehou word om die implementering van tariewe en die wyse waarop die begroting aangewend sal word, bespreek word;
- sal wyksraadslede aangemoedig word om gereelde wyksvergaderings te hou waar, onder meer, in besonder aandag verleen sal word aan klantesorg- en skuld-kwessies.



### 2.1.2 Ander metodes van kommunikasie sal insluit-

- die gebruik van munisipale rekeninge as 'n hoogs effektiewe metode van kommunikasie om allerhande soort inligting oor te dra;
- die verspreiding van 'n kwartaallikse nuusbrieff waarin prominensie verleen sal word aan klantesorg- en skuldkwessies;
- aanmoediging van die openbare pers om prominensie te verleen aan die Munisipaliteit se klantesorg- en skuldkwessies en om die pers aan te moedig om raadsvergaderings by te woon waar hierdie kwessies bespreek word.
- Elektroniese diens kan gebruik word om inligting aan verbruikers deur te gee

## 2.2 METING VAN MUNISIPALE DIENSTE

- 2.2.1 Die Munisipaliteit sal op 'n deurlopende grondslag sorg dat elektriese energie en water wat aan verbruikers voorsien word, deur middel van akkurate en verifieerbare metingstelsels gemeet word soos en wanneer hierdie dienste gelewer word.
- 2.2.2 Meters sal sover as wat moontlik is, met tussenposes van een maand gelees word.
- 2.2.3 Indien 'n perseel waarop metertoerusting geïnstalleer is, gesluit is, of vir welke rede ook al ontoeganklik is vir die beampte wat verantwoordelik daarvoor is om die meters te lees, sal die Munisipaliteit geregtig wees om 'n rekening gebaseer op die geskatte gebruik, soos deur die Direkteur: Finansiële Dienste geskat, aan die verbruiker te lewer.
- 2.2.4 Waar 'n meter geïnstalleer is, word beskou dat 'n persoon van die elektriese energie of die hoeveelheid water voorsien is wat deur die meter geregistreer word; met dien verstande dat vir die tydperk wat 'n meter buite werking is, die elektriese energie of die water gelewer aan so 'n persoon bereken sal word op die grondslag van die gemiddelde hoeveelheid wat onafgebroke gelewer is vir die drie maande wat die voormelde tydperk voorafgaan.
- 2.2.5 Waar 'n verbruiker vir 'n geskatte verbruik ooreenkomstig paragraaf 2.2.3 aangeslaan word, moet die verskil tussen werklike verbruik en die geskatte verbruik verreken word sodra 'n gemeterde lesing verkry is.
- 2.2.6 Indien 'n verbruiker verlang dat 'n spesiale meterlesing geneem word, kan so 'n lesing verkry word teen betaling van 'n voorgeskrewe tarief.

## 2.3 MUNISIPALE REKENINGE

Die Munisipaliteit sal sover as wat dit moontlik is, verseker dat 'n persoon wat aanspreeklik is vir betaling van munisipale dienste en eiendomsbelasting, akkurate rekenings op 'n maandelikse grondslag kry, waarop die volgende besonderhede aangedui word:

- alle bedrae uitstaande en die balanse oorgedra;
- bedrae verskuldig;
- totale bedrag betaalbaar;
- meterlesing.

## **2.4 NAVRAE, APPELLE EN DIENSKLAGTES**

- 2.4.1 Indien 'n persoon oortuig is dat sy of haar rekening vir munisipale dienste onakkuraat is, kan hy of sy 'n versoek aan die Munisipaliteit rig om sodanige rekening te hersien.
- 2.4.2 Geldige redes moet aangevoer waarom verbruiker dink rekening is onakkuraat
- 2.4.3 Betaling van toetsfooi vir meter apparaat moet gemaak word alvorens daar enige verdere stappe geneem kan word (Waar die metingsapparaat in twyfel getrek word)
- 2.4.4 In die tussentyd moet die persoon 'n bedrag betaal wat gelyk is aan die gemiddelde verbruik vir die voorafgaande drie maande, waar die geskiedenis van sodanige rekening beskikbaar is. Waar geen sodanige geskiedenis beskikbaar is nie, moet die betrokke persoon 'n geskatte bedrag, soos deur die Direkteur: Finansiële Dienste bepaal, voor die betaaldatum betaal en totdat die aangeleentheid opgelos is.
- 2.4.5 Die betrokke afdeling in die Munisipaliteit moet binne een maand vanaf datum van ontvangs van so 'n versoek, die aangeleentheid ondersoek en die betrokke persoon van die uitslag van so 'n ondersoek verwittig.
- 2.4.6 Versuim om voor of op datum van betaling die bedrag soos by paragraaf 2.4.2 bepaal te vereffen, stel so 'n persoon daaraan bloot dat sy elektrisiteit- en/of watervoorsiening afgesluit sal word.
- 2.4.7 'n Persoon mag appèl aanteken teen die bevinding van die Munisipaliteit waarna in paragraaf 2.4.3 verwys word.
- 2.4.8 'n Appèl ingevolge paragraaf 2.4.3 moet gemaak en aan die Munisipale Bestuurder besorg word binne 21 dae nadat die appellant bewus geword het van die bevinding waarna in paragraaf 2.4.3 verwys word en moet –

- (1) die redes uiteensit vir die appèl, en
- (2) indien toepaslik die gelde insluit wat deur die Munisipaliteit vasgestel is vir die toets van 'n meettoestel.

## **2.5 BETAALFASILITEITE**

- 2.5.1 Die Munisipaliteit sal strategies geleë toeganklike betaalantore en kassiers-betaalpunte regoor sy regsgebied voorsien en in stand hou in aggenome die beskikbaarheid van publieke vervoer asook konsentrasie van verbruikers en afstand vanaf naaste betaalpunt en kostes daaraan verbonde.
- 2.5.2 Die Munisipaliteit kan enige alternatiewe metodes van betaling ondersoek en implementeer om betalings meer toeganklik te maak vir die publiek

2.5.3 Waar gebruik gemaak word van alternatiewe betaalfasiliteite, rus die onus op die persoon wat van sodanige fasiliteite gebruik maak om bewys van betaling te lewer en aanvaar die Munisipaliteit nie aanspreeklikheid vir nie-ontvangs van sodanige betalings of vir foutiewe toewysings indien sodanige foutiewe toewysings te wyte is aan die nalate van sodanige persoon.

2.5.4 Waar betaling van gelde verskuldig by wyse van 'n direkte deposito op die Munisipaliteit se goedgekeurde bankrekening gedoen word, rus die onus op die skuldenaar om die Munisipaliteit nie later nie as die datum van betaling van sodanige gelde soos beoog by paragraaf 5 hiervan skriftelik of per faksimile van sodanige deposito te verwittig.

## **2.6 TOEWYSING VAN INKOMSTE**

Ooreenkomstig artikel 102 van die Wet mag 'n Munisipaliteit-

- enige afsonderlike rekenings van persone wat vir betalings aan die Munisipaliteit aanspreeklik is, konsolideer; en
- 'n betaling deur so 'n persoon krediteer teen enige rekening van daardie persoon.

Betalings wat deur die Munisipaliteit ontvang word, sal derhalwe in die volgende orde van voorkeur toegewys word:-

- (1) rente op agterstallige bedrae;
- (2) betalings wat ingevolge 'n ooreenkoms aan die Munisipaliteit in maandelikse paaielemente afbetaal word;
- (3) rioolgelde;
- (4) huurgelde ten opsigte van behuising en ander hure ;
- (5) leningterugbetalings;
- (6) diverse gelde en heffings;
- (7) vullisverwyderingsgelde;
- (8) water;
- (9) elektrisiteit;
- (10) beskikbaarheidsgelde;
- (11) eiendomsbelasting.

## **HOOFSTUK 3**

### **KREDIETBEHEER- EN SKULDINVORDERINGSMAATREËLS**

#### **3. AANSOEK VIR MUNISIPALE DIENSTE**

- 3.1 Niemand sal geregtig wees op toegang tot Munisipale dienste of mag Munisipale dienste gebruik of daarvan gebruik maak nie, tensy aansoek op 'n voorgeskrewe vorm, hierby aangeheg as Bylae A, gedoen is en die Munisipaliteit sodanige aansoek goedgekeur het nie.
- 3.2 Indien munisipale dienste, by die inwerkingstelling van hierdie beleid of te enige ander tyd, voorsien word terwyl geen geskrewe ooreenkoms vir die voorsiening daarvan bestaan nie, sal dit geag word dat –
- (1) 'n ooreenkoms ooreenkomstig die bepalings van paragraaf 3.6 wel bestaan; en
  - (2) die standaard of vlak van diens wat aldus gelewer word die standaard of vlak van diens te wees wat die verbruiker of die persoon wat daarvan gebruik maak, verkies;
- tot tyd en wyl die Munisipaliteit en die betrokke persoon 'n ooreenkoms soos beoog by paragraaf 3.1 aangegaan het.
- 3.3 Die Munisipaliteit moet by ontvangs van 'n aansoek vir die voorsiening van munisipale dienste, die betrokke aansoeker in kennis stel van die verskillende vlakke of standaarde van dienste en die toepaslike tariewe en/of gelde betaalbaar ten opsigte van elke vlak van diens.
- 3.4 Die Munisipaliteit sal slegs verplig wees om 'n spesifieke vlak van 'n munisipale diens wat versoek word, te voorsien indien dit reeds in normale loop van sake deur die Munisipaliteit gelewer word en dan slegs indien die Munisipaliteit oor die middele en die kapasiteit beskik om sodanige vlak van 'n diens te voorsien.
- 3.5 'n Persoon mag te enige tyd aansoek doen om die vlak van 'n Munisipale diens, waartoe oorspronklik by ooreenkoms ooreengekom is, te verander, met dien verstande dat die vlak van diens wat versoek word, beskikbaar is en dat die koste en uitgawe verbonde aan die verandering van die vlak van sodanige diens deur die aansoeker betaal word.
- 3.6 Die aansoekvorm waarna in paragraaf 3.1 verwys word, behoorlik voltooi en onderteken deur die aansoeker en die Munisipaliteit se goedkeuring daarvan sal 'n bindende ooreenkoms tussen die Munisipaliteit en sodanige aansoeker uitmaak en sal in werking tree op die datum aangedui op sodanige vorm.
- 3.7 By voltooiing van 'n aansoekvorm vir munisipale dienste, sal die Munisipaliteit seker maak dat die dokument en die proses van interaksie met die eienaar, verbruiker of enige ander persoon wat aldus aansoek doen, deur sodanige persoon verstaan word en

sal hy of sy bewus gemaak word van die opsie om as hulpbehoewende huishouding te registreer.

- 3.8 In die geval van 'n ongeletterde of 'n dienooreenkomstig gestremde persoon, sal die Munisipaliteit die nodige stappe neem om seker te maak dat die persoon bewus is van en die inhoud van 'n aansoekvorm begryp en dat hy of sy bygestaan word met die voltooiing daarvan.

- 3.9 Indien die Munisipaliteit –

- (1) 'n aansoek vir die voorsiening van munisipale dienste of 'n spesifieke diens of vlak van 'n diens, weier;
- (2) nie in 'n posisie is om sodanige munisipale diens of vlak van 'n diens op die datum waarop dit versoek word, te lewer nie;
- (3) nie in 'n posisie is om hoegenaamd sodanige munisipale diens of vlak van 'n diens te lewer nie;

sal die Munisipaliteit binne 'n redelike tyd, die aansoeker verwittig van sodanige weiering of onvermoë om die diens te lewer, die redes daarvoor en indien van toepassing wanneer die Munisipaliteit in 'n posisie sal wees om sodanige munisipale diens of 'n spesifieke diens of vlak van 'n diens, te lewer.

#### **4. AANSPREEKLIKHEID VIR BETALING VAN GELDE VERSKULDIG EN BETAALBAAR AAN DIE MUNISIPALITEIT**

- 4.1 Die persoon aanspreeklik vir die betaling van gelde verskuldig en betaalbaar aan die Munisipaliteit sal in die gevalle hierna vermeld, soos volg wees:

- (1) eiendomsbelasting – die eienaar van die perseel waarop dit betrekking het;
- (2) munisipale dienste (ingesluit die wegdoen van riool) – die verbruiker of die persoon aan wie die diens gelewer is, met dien verstande dat indien die eienaar nie die verbruiker of die persoon is aan wie munisipale dienste gelewer is nie en die Munisipaliteit redelike stappe geneem het om bedrae verskuldig deur so 'n verbruiker of persoon te verhaal en sodanige bedrae nie kon verhaal nie, sal die eienaar van sodanige perseel aanspreeklik wees vir betaling van die bedrae verskuldig en betaalbaar deur so 'n verbruiker of persoon aan die Munisipaliteit;
- (3) huurgeld ten opsigte van die verhuring van staatsgefinansierde behuising en ander munisipale eiendom – die persoon met wie die huurooreenkoms aangegaan is en ingeval geen huurooreenkoms aangegaan is nie, die persoon wat aansoek gedoen het om die verhuurde eiendom te huur, of indien geen sodanige persoon geïdentifiseer kan word nie, die hoof van die huishouding wat so 'n perseel okkupeer of enige ander persoon wat verantwoordelikheid aanvaar vir die betaling van huurgeld verskuldig, hetsy so 'n persoon die perseel okkupeer al dan nie;

- (4) terugbetaling van behuisingslenings – die persoon of persone met wie ‘n leningsooreenkoms of skuldakte gesluit is;
- (5) enige ander dienste, die persoon aan wie sodanige dienste gelewer is.

4.2 Waar ‘n maatskappy, trust, beslote korporasie of ‘n bestuursliggaam ingevolge die Wet op Deeltitels, 1986 (Wet No 95 van 1986) –

- die eienaar is van onroerende eiendom en/of;
- die aansoeker ingevolge paragraaf 3.1 is vir die lewering van munisipale dienste en sodanige dienste inderdaad gelewer word of gelewer is;

sal die verpligting van sodanige entiteit vir betaling van eiendomsbelasting op onroerende eiendom en/of enige bedrae verskuldig ten opsigte van munisipale dienste, uitgebrei word na die direkteure, trustees of lede daarvan wie as sulks gesamentlik en afsonderlik aanspreeklik sal wees.

4.3 Waar ‘n rekening nie ten volle vereffen word nie, sal enige mindere bedrag wat aangebied en deur die Munisipaliteit aanvaar word, nie geag word as volle en finale vereffening van sodanige rekening te wees nie, tensy die Munisipale Raad skriftelik die betaling van so ‘n mindere bedrag aanvaar het as volle en finale vereffening van die betrokke rekening. Aansoeke sal op meriete hanteer word.

4.4 Die onus berus by die skuldenaar om ‘n opgawe van sy of haar rekeninge te verkry sodat dit voor of op datum van betaling vereffen kan word.

## **5. DATUM VAN BETALING VAN GELDE VERSKULDIG**

5.1 Eiendomsbelasting word verskuldig en betaalbaar soos uiteengesit in die Raad se Verordening op Eiendomsbelasting asook die Eiendomsbelastingbeleid deur die Raad aanvaar.

5.2 Gelde betaalbaar ten opsigte van munisipale dienste word verskuldig en betaalbaar op die datum wat as sulks aangedui word op die rekening wat elke maand ten opsigte van sodanige dienste gelewer word en moet sodanige betaling gemaak word voor of op die laaste werksdag van elke maand.

5.3 Betaling van huur- en/of leningspaaielemente verskuldig ten opsigte van staatsgefinansierde behuising en/of ander munisipale eiendom moet gemaak word op die datums en ooreenkomstig die bepalinge vervat in die onderskeie huur- en leningsooreenkomste.

5.4 Betaling van bedrae verskuldig aan die Munisipaliteit anders as eiendomsbelasting, gelde verskuldig ten opsigte van munisipale dienste en huur- en leningspaaielemente, moet gemaak word op die datum **soos** aangedui op die rekening wat aan sodanige skuldenaar ten opsigte van sodanige verskuldigde bedrag gelewer word.

5.5 Waar die laaste datum vir betaling van enige gelde verskuldig aan die Munisipaliteit op 'n dag is waarop die kantore van die Munisipaliteit gesluit is, sal die finale datum van betaling van sodanige gelde geag te wees die voorafgaande werksdag.

**6. AKSIES GENEEM TE WORD WAAR SKULDENAARS AGTERSTALLIG RAAK OF VERSUIM OM GELDE VERSKULDIG VOOR OF OP DATUM VAN BETALING TE VEREFFEN**

**6.1 EIENDOMSBELASTING AGTERSTALLIG**

6.1.1 Rente, ooreenkomstig die bepalinge van paragraaf 7, sal gehef en betaalbaar wees op alle agterstallige bedrae.

6.1.2 Indien enige belasting of ander jaargelde onbetaald bly na die datum van betaling soos in paragraaf 5.1 aangedui, word die eienaar in kennis gestel.

6.1.3 Indien die eienaar nie reageer op die kennisgewing nie, kan die dienste gestaak word vir die nie-betaling van die eiendomsbelasting.

6.1.3 Waar daar geen dienste is om te staak nie, moet die prosesse soos vervat in artikel 24 tot 29 van die Eiendomsbelasting wet, Wet 6 van 2004, ingestel word:

**OF**

6.1.5 Die eienaar kan by die Nasionale Kredietburo gelys as stadige betaler (slow payer) indien die rekening meer as 120 dae uitstaande is.

6.1.6 Indien geen resultate na 90 dae van die implementering van 6.1.5 kan die eienaar as swak betaler (black list) gelys word.

6.1.7 Indien daar steeds geen resultate verkry word nie, word die uitstaande bedrag oorhandig aan 'n prokureur vir invorderings.

**6.2 GELDE EN HEFFINGS AGTERSTALLIG TEN OPSIGTE VAN MUNISIPALE DIENSTE**

6.2.1 Rente, ooreenkomstig die bepalinge van paragraaf 7, sal gehef en betaalbaar wees op alle agterstallige bedrae.

6.2.2 Kan die verbruiker per elektroniese media in kennis gestel dat die rekening onbetaald is.

6.2.3 Indien bedrae verskuldig ten opsigte van munisipale dienste, of enige gedeelte daarvan, onbetaal bly na die datum van betaling soos in paragraaf 5.1 aangedui,

(1) sal die elektrisiteitsvoorsiening na die betrokke perseel afgesluit word, en

(2) Kan die konvensionele elektrisiteitsmeter vervang met 'n voorafbetaalde elektrisiteitsmeter.

- (3) Kan die uitstaande bedrae op die voorafbetaalde elektrisiteitstelsel gelaai word. Wanneer die voorafbetaalde elektrisiteit gestaak word, moet die verbruiker die nodige reëlins tref ter afbetaling van die uitstaande rekening. Met die tref van hierdie reëling word daar ooreengekom teen watter persentasie van die kragverkope aangewend sal word vir die delging van die uitstaande skuld.
- (4) sal die Direkteur: Finansiële Dienste die diskresie kan uitoefen –
- om die voorsiening van water na die betrokke perseel te beperk deur 'n waterbeheermeganisme op die dienste aansluiting na so 'n perseel te installeer wat nagenoeg 6 kiloliter water per maand sal deurlaat;

**of**

- om die voorsiening van water te beperk

**of**

- met inagneming van die betrokke skuldenaar se rekord van betaling, die beperking of afsluiting van die voorsiening van water vir 'n tydperk van nie meer as 14 dae nie, uit te stel.

6.2.4 Indien 'n persoon nie in staat is om agterstallige gelde ten opsigte van munisipale dienste te betaal nie, kan die Munisipaliteit 'n ooreenkoms met sodanige persoon aangaan, ingevolge waarvan so 'n persoon toegelaat word om die agterstallige gelde in maandelikse paaielemente af te betaal,

afbetaling van die verskuldigde bedrag binne die volgende riglyne moet geskied.

R0 – R1 000	:	12 maande
R1 001 – R2 000	:	18 maande
R2 001 – R3 000	:	24 maande
R3 001 – R4 000	:	30 maande
R4 001 en meer	:	36 maande

- Met 'n minimum van 20% van die gemiddelde rekening bereken oor 'n tydperk van 6 maande toe verbruik plaasgevind het(*RB 707 9(28/08/2008)*).
- die persoon alle toekomstige rekenings ten opsigte van eiendomsbelasting, munisipale dienste, huurgelde en leningspaaielemente verskuldig aan die Munisipaliteit gereeld op of voor die datum van betaling, vereffen;
- die persoon erken dat rente op enige paaielemente wat nie teen die betaaldatum betaal is nie gehef kan word teen die voorgeskrewe koers en hy of sy instem om dit te betaal;
- die persoon erken dat indien hy of sy te enige tyd in gebreke bly om die bepalings van so 'n ooreenkoms na te kom, so 'n ooreenkoms nietig geag sal word; dat geen verdere onderhandelings met so 'n persoon moontlik sal wees nie en dat



onmiddellik oorgegaan sal word om elektrisiteit- en watervoorsiening aan die betrokke perseel af te sluit of te beperk, waarna geregtelike stappe sal volg.

6.2.5 Indien 'n rekening aan 'n persoon gelewer word waarvan die verskuldigde bedrag ten opsigte van munisipale dienste buitengewoon hoog is en dit te wyte is aan –

- een of ander nalate of versuim aan die kant van die Munisipaliteit; of
- 'n lekkasie van water uit 'n waterpypleiding of afsluitkraan wat op so 'n perseel geïnstalleer is en wat nie deel vorm van die Munisipaliteit se dienste aansluiting nie

en met dien verstande dat so 'n verskuldigde bedrag regtens verskuldig en betaalbaar is deur so 'n persoon, kan die Munisipaliteit in die diskresie van die Direkteur: Finansiële Dienste, 'n ooreenkoms met sodanige persoon aangaan ingevolge waarvan so 'n persoon toegelaat word om die verskuldigde bedrag in maandelikse paaieimente af te betaal, onderworpe aan die voorbehoudsbepalings vervat in paragraaf 6.2.3 en met dien verstande dat waar so 'n hoë rekening te wyte is aan die nalate en/of versuim van die Munisipaliteit, geen rente betaalbaar sal wees ten opsigte van sodanige verskuldigde bedrag nie.

Indien enige gelde verskuldig ten opsigte van munisipale dienste gelewer, **waar die verbruiker intussen die dienste afgesluit het**, en geen ooreenkoms gesluit is vir die afbetaling van die uitstaande bedrae nie, die Direkteur: Finansiële Dienste, onderhewig aan die bepalinge van paragraaf 10.3 –

- Die rekening vir gelde aldus verskuldig aan 'n skuldinvorderaar of prokureur oorhandig vir invordering indien daar na sy mening 'n redelike kans bestaan dat die skuld wel ingevorder sal kan word; (vir doeleindes hiervan sal skuldinvordering ook geag word enige beampte van die raad te wees wat met die bevoegdheid bekleed is om skuld in te vorder)

## OF

- Die verbruiker te lys by die kredietburo as 'n swak betaler (black list)

## 6.3 AGTERSTALLIGE HUURGELDE EN/OF LENINGSPAAIEMENTE

6.3.1 Waar huur- of leningsooreenkomste voorsiening maak vir rente betaalbaar op agterstallige huurgelde of leningspaaieimente, word rente gehef ooreenkomstig die voorwaardes vervat in sodanige huur- of leningsooreenkomste.

6.3.2 Waar huurgelde en/of leningspaaieimente verskuldig aan die Munisipaliteit nie voor of op die datum van betaling betaal word nie, word 'n brief van aanmaning aan die betrokke persoon gestuur waarin hy of sy versoek word om sodanige agterstallige bedrae tesame met rente, indien enige, binne 14 dae vanaf datum van so 'n kennisgewing te betaal.

6.3.3 'n Ooreenkoms om agterstallige bedrae in maandelikse paaieimente te betaal, kan ter enige tyd met die persoon wat sodanige gelde verskuldig is, aangegaan word

onderworpe egter aan die voorwaardes en bepalinge vervat in paragraaf 6.2.3 welke bepalinge mutatis mutandis van toepassing sal wees.

- 6.3.4 Waar 'n ooreenkoms om bedrae verskuldig in maandelikse paaieimente af te betaal nie aangegaan is nie, en sodanige bedrae steeds na meer as 30 dae gereken vanaf datum van betaling uitstaande is, moet die Direkteur: Finansiële Dienste die stappe neem soos uiteengesit in paragraaf 6.2.5.

#### **6.4 GELDE VERSKULDIG ANDER DAN GELDE TEN OPSIGTE VAN EIENDOMSBELASTING, MUNISIPALE DIENSTE, HUURGELDE EN LENINGSPAAIEMENTE**

Die bepalinge van paragrawe 6.3.2, 6.3.3 en 6.3.4 ten opsigte van agterstallige huurgelde en/of leningspaaieimente is mutatis mutandis van toepassing.

### **7. HEFFING VAN RENTE**

- 7.1 Rente teen die standaardkoers moet gehef en gevorder word ten opsigte van alle agterstallige bedrae wat aan die Munisipaliteit verskuldig en betaalbaar is, vir elke maand wat sodanige bedrae na die datum vermeld in paragraaf 7.2, onbetaal bly met dien verstande dat 'n gedeelte van 'n maand geag word 'n maand te wees.
- 7.2 Sodanige rente word gehef vanaf die dag wat volg op die datum van betaling ten opsigte van sodanige uitstaande bedrae wat op sodanige datum van betaling nog nie vereffen is nie.

### **8. AFSLUITING EN HERAANSLUITING VAN DIENSTE**

- 8.1 Ingeval die water- of elektrisiteitstoevoer na 'n perseel, ooreenkomstig die bepalinge van paragrawe 6.2.2 afgesluit word, word sodanige water- of elektrisiteitstoevoer heraangesluit slegs sodra –
- (1) die bedrae verskuldig tesame met rente ten volle vereffen is of 'n ooreenkoms vir afbetaling daarvan met die skuldenaar aangegaan is ooreenkomstig die bepalinge en voorwaardes vervat in paragrawe 6.2.3 en 6.2.4; en
  - (2) die afsluiting- en/of heraansluitingsgelde soos in die Munisipaliteit se tarief beleid vasgestel, betaal is.

- 8.2 (geskrap)

### **9. VORDERING VAN DEPOSITO**

- 9.1 Wanneer 'n persoon ooreenkomstig die bepalinge van paragraaf 3.1 aansoek doen vir die lewering van munisipale dienste en alvorens sodanige dienste gelewer word, word 'n deposito van sodanige persoon gevorder welke deposito as sekuriteit of gedeeltelike sekuriteit sal dien vir betaling van munisipale dienste gelewer aan so 'n persoon.

- 9.2 'n Deposito soos in paragraaf 9.1 beoog, word aangewend ter delging van of ter vermindering van bedrae deur 'n persoon aan die Munisipaliteit verskuldig vir munisipale dienste gelewer, indien so 'n skuldenaar sou verdwyn en nie geredelik opgespoor kan word nie, of insolvent verklaar word of om welke rede ook al weier of versuim om sy of haar verpligtinge teenoor die Munisipaliteit na te kom.
- 9.3 Die bedrag van die deposito word van tyd tot tyd in die Munisipaliteit se Begroting vasgestel vir die volgende kategorieë<sup>i</sup>-
- (1) nuwe aansoekers vir munisipale dienste (grootmaat elektrisiteitsverbruikers uitgesluit);
  - (2) nuwe aansoekers vir munisipale dienste (elektrisiteitsverbruikers uitgesluit);
  - (3) nuwe aansoekers vir munisipale dienste in gevalle waar die elektrisiteitsverbruiker 'n grootmaatverbruiker is.
  - (4) Aanvaarding van bankwaarborgs vir grootmaatverbruikers
- 9.4 Diskresionêre bevoegdheid word aan die Direkteur: Finansiële Dienste verleen om die deposito betaalbaar deur 'n persoon, soos vasgestel ooreenkomstig paragraaf 9.3, te verhoog telkens wanneer enige munisipale diens ingevolge paragraaf 6.2.2 afgesluit of beperk word, met dien verstande egter dat 'n deposito slegs aldus verhoog mag word tot 'n maksimum bedrag soos volg bereken:
- 2½ maal die bedrag van die hoogste rekening vir munisipale dienste gelewer aan die betrokke persoon in enige maand gedurende die 12 maande wat die datum van afsluiting of beperking van die dienste voorafgaan. Waar munisipale dienste in enige gegewe stadium nog nie 12 maande lank aan 'n persoon gelewer is nie, sal die bedrag van die hoogste maandelikse rekening vir enige maand gedurende die mindere tydperk, bepalend wees.
- (1) Wanneer 'n persoon wat reeds 'n deposito aan die Munisipaliteit betaal het, van een perseel binne die regsgebied van die Munisipaliteit na 'n ander perseel binne die regsgebied van die Munisipaliteit verhuis, sal die normale deposito betaalbaar wees.
- 9.5 Wanneer 'n persoon, wat 'n deposito aan die Munisipaliteit betaal het, skriftelik versoek dat munisipale dienste wat aan hom of haar gelewer word gestaak word en dat die deposito wat aldus deur die Munisipaliteit gehou word aan hom of haar terugbetaal word, word sodanige deposito of enige gedeelte daarvan wat nie ooreenkomstig paragraaf 9.2 aangewend is nie aan sodanige persoon terugbetaal.
- 9.6 Die Munisipaliteit is nie aanspreeklik vir betaling van rente op deposito's wat deur die Munisipaliteit gehou word nie.

## **10. INSTELLING VAN GEREGETELIKE STAPPE**

- 10.1 Die instelling van geregetelike stappe sluit in, maar is nie beperk nie tot –

- (1) Lys by Kredietburo as stadige/swak betaler (Word deur die Munisipaliteit self gedoen)
  - (2) die dagvaarding van 'n skuldenaar vir betaling van agterstallige skuld;
  - (3) die beslaglegging van huur betaalbaar op 'n eiendom;
  - (4) die beslaglegging op die besoldiging van 'n skuldenaar;
  - (5) die beslaglegging en geregtelikeverkoop van roerende goed;
  - (6) die beslaglegging en geregtelike verkoping van onroerende eiendom;
  - (7) die uitsetting van 'n huurder uit 'n verhuurde eiendom in die geval van huurgelde verskuldig aan die Munisipaliteit ten opsigte van so 'n verhuurde eiendom.
- 10.2 Die instelling van geregtelike stappe word geneem met inagneming van alle wetlike vereistes en die nakoming van wetlike voorskrifte en prosedure reëlins in dié verband.
- 10.3 Diskresionêre bevoegdheid word aan die Direkteur: Finansiële Dienste verleen om te besluit of –
- (1) 'n rekening aan 'n skuldinvorderaar of 'n prokureur vir invordering oorhandig moet word en, of
  - (2) geregtelike stappe teen 'n skuldenaar ingestel moet word;
- in daardie gevalle waar die totale skuld van 'n skuldenaar 'n bedrag soos deur die Direkteur: Finansiële Dienste bepaal oorskry.
- By die uitoefening van hierdie bevoegdheid neem die Direkteur: Finansiële Dienste slegs as enigste oorweging in ag of dit koste-effektief sal wees om sodanige rekening vir invordering te oorhandig en/of geregtelike stappe teen die skuldenaar in te stel al dan nie.
- 10.4 Die Direkteur: Finansiële Dienste sal die bevoegdheid hê om te bepaal welke van die geregtelike stappe in paragraaf 10.1 vermeld die mees aangewese en doeltreffendste stap sal wees ten opsigte van elk en iedere skuldenaar teen wie geregtelike stappe ingevolge hierdie beleid van die raad ingestel moet word.

## **HOOFSTUK 4**

### **ALGEMENE BEPALINGS**

#### **11. KOSTE VAN INVORDERING**

Die Munisipaliteit sal alle regs-koste, invorderingskommissie en enige ander kostes wat deur die Munisipaliteit aangegaan mag word om die gelde verskuldig deur 'n skuldenaar aan die Munisipaliteit, in te vorder, teen die rekening van sodanige skuldenaar hef en dit van hom of haar verhaal.

#### **12. GEDISHONOREERDE BETALINGS**

Indien enige betaling aan die Munisipaliteit by wyse van 'n verhandelbare instrument later deur 'n bank gedishonoreer word, kan die Direkteur: Finansiële Dienste –

- (1) koste- en administrasiefooie op die rekening van sodanige skuldenaar hef teen 'n koers wat van tyd tot tyd deur die raad bepaal word; en
- (2) nadat betaling aangebied deur 'n skuldenaar vir 'n derde keer deur die bank gedishonoreer word, by wyse van skriftelike kennisgewing aan sodanige persoon vereis dat alle toekomstige rekeninge in kontant betaal word.
- (3) Persone gelys word by Kredietburo as swak betalers.

#### **13. TOEGANG TOT PERSELE**

Die bewoner van 'n perseel in die regsgebied van die Munisipaliteit moet te alle redelike ure aan 'n gemagtigde verteenwoordiger van die Munisipaliteit of van 'n diensverskaffer, toegang verleen tot die perseel ten einde enige meter- of diensverbinding vir verspreiding te lees, te inspekteer, te installeer of te herstel of om die verskaffing van 'n munisipale diens af te sluit of dit te beperk.

#### **14. VEILIGE AKKOMMODASIE VAN DIENSAANSLUITINGS, METERS, AFSLUITKRANE, APPARAAT ENS.**

Waar water en/of elektrisiteit aan 'n perseel gelewer word, is die verbruiker van sodanige dienste verantwoordelik vir die veilige akkommodasie van enige diens aansluitings, meters, afsluitkrane, diensbeveiligingstoestelle en –toerusting wat op sodanige perseel is en is die verbruiker ook aanspreeklik vir vergoeding aan die Munisipaliteit vir enige koste of verliese of skade wat die Munisipaliteit ten opsigte daarvan mag aangaan of ly.

#### **15. DIEFSTAL, SKADE EN ONGEMAGTIGDE GEBRUIK VAN WATER EN ELEKTRISITEIT**

##### **15.1 Geen persoon mag:**

- (1) op enige wyse of om enige rede hoegenaamd aan enige diens aansluiting, meter, afsluitkraan, diensbeveiligingstoestel en –apparaat, seëls of

hooftoevoerleiding, wat geïnstalleer is om water en/of elektrisiteit te voorsien te meet of te beperk, peuter of beskadig of breek of hom of haar daarmee bemoei of dit verwyder nie;

- (2) enige waterpyplyn of -pypleiding of netwerk of 'n elektriese installasie regstreeks of onregstreeks aansluit, probeer aansluit of duld of toelaat dat dit aangesluit word by die Munisipaliteit se hooftoevoerleiding of diens-aansluiting nie, tensy sodanige persoon skriftelik deur die Munisipaliteit spesifiek daartoe gemagtig is.
- (4) enige wateraansluiting of elektriese installasie wat, vir welke rede ook al, deur die Munisipaliteit afgesluit is, heraansluit, probeer heraansluit of duld of toelaat dat dit heraangesluit word by die Munisipaliteit se hooftoevoerleiding of diens aansluitings nie, tensy sodanige persoon skriftelik deur die Munisipaliteit spesifiek daartoe gemagtig is.
- (5) water of elektrisiteit, wat op 'n onregmatige wyse verkry is, gebruik nie.

15.2 Die Munisipale Bestuurder moet, sodra dit tot sy kennis kom en hy oor voldoende feitelike getuienis beskik dat 'n oortreding van enige van die bepalings van paragraaf 15.1 plaasgevind het, 'n strafregtelike vervolging teen die persoon wat vermoedelik so 'n oortreding begaan het, instel.

15.3 Benewens en ondanks strafregtelike vervolging en oplegging van gevangenisstraf en/of 'n boete ingevolge enige verordening deur die Munisipaliteit gemaak of ingevolge enige ander Wet, regulasie of verordening, aan enige persoon wat hom of haar skuldig maak aan 'n oortreding in paragraaf 15.1 vermeld, sal die Munisipaliteit geregtig wees om –

- (1) enige koste of skade of verliese wat die Munisipaliteit mag aangaan, opdoen of mag ly as gevolg van sodanige oortredings van sodanige persoon te verhaal, en
- (2) ingeval water en/of elektrisiteit onregmatig verbruik is, die persoon wat dit onregmatig verbruik het aan te slaan vir betaling van 'n verbruik bereken ooreenkomstig die bepalings van paragraaf 2.2.4.
- (3) die voorsiening van water en/of elektrisiteit aan die betrokke perseel summier af te sluit.

## **16. ONDERTEKENING VAN KENNISGEWINGS EN DOKUMENTE**

'n Kennisgewing of dokument uitgereik deur die Munisipaliteit ingevolge 'n verordening gemaak deur die Munisipaliteit en wat onderteken is deur 'n personeellid van die Munisipaliteit word geag behoorlik uitgereik te wees en moet by blote voorlegging daarvan deur die hof aanvaar word as getuienis van daardie feit.

## **17. WAARMERK VAN DOKUMENTE**

Enige bestelling, kennisgewing of ander dokument wat deur die Munisipaliteit gewaarmerk moet word, word as voldoende gewaarmerk geag indien dit onderteken is deur die Munisipale Bestuurder of 'n behoorlik gemagtigde beampte van die Munisipaliteit aan wie sodanige bevoegdheid opgedra is by wyse van 'n besluit van die raad van die Munisipaliteit of kragtens 'n verordening

## **18. PRIMA FACIE GETUIENIS**

In regsgedinge wat deur die Munisipaliteit aanhangig gemaak word, moet die blote voorlegging van 'n sertifikaat wat die bedrag verskuldig en betaalbaar aan die Munisipaliteit reflekteer, en onderteken is deur die Munisipale Bestuurder, of 'n toepaslik gekwalifiseerde beampte wat deur die Munisipale Bestuurder daartoe gemagtig is, deur die hof aanvaar word as prima facie bewys dat die bedrag verskuldig is.

## **HOOFSTUK 5**

### **FINANSIËLE BYSTAND AAN HULPBEHOEWENDE HUISHOUDINGS**

## **19. BRON VAN FINANSIËLE BYSTAND**

Finansiële bystand aan 'n hulpbehoewende huishouding word gefinansier uit –

- (1) finansiële toekennings deur die Nasionale Regering aan die Munisipaliteit vir dié doel, en
- (2) 'n bewilliging vir dié doel deur die Munisipaliteit en word die bedrag van sodanige bewilliging jaarliks deur die Raad bepaal tydens die opstel van die Raad se begroting.

## **20. VEREISTES VIR REGISTRASIE AS 'N HULPBEHOEWENDE HUISHOUDING**

'n Huishouding wat as 'n hulpbehoewende huishouding wil registreer en vir finansiële bystand ingevolge die raad se beleid in dié verband in aanmerking wil kom, kan slegs as sulks geregistreer word indien –

- (1) (a) die totale inkomste van al die lede van die huishouding wat normaalweg op 'n perseel woonagtig is, insluitende die inkomste van enige ander persoon wat saam met die huishouding op sodanige perseel woon, **bereken word as twee staatspensioene plus 10%**;

**OF**

- (b) die hoof van die huishouding in wie se naam die rekening geregistreer is, 'n staatsouderdomspensioen of ongeskiktheidstoelae ontvang<sup>ii</sup>.

- (2) die hoof van die huishouding en sy of haar gesin self die perseel waarop die aansoek betrekking het, bewoon; en
- (3) die hoof van die huishouding en/of sy of haar gade en/of hul wettige kinders wat saam met hul ouers op 'n perseel woonagtig is, nie die wettige eienaar is van 'n ander woning nie; en
- (4) aansoek om registrasie op 'n vorm wat deur die Munisipaliteit vir dié doel voorgeskryf is en wat by enige kantoor van die Munisipaliteit verkrygbaar is, gedoen is.

## **21. AANSOEK OM REGISTRASIE**

- 21.1 'n Huishouding wat aansoek wil doen om as 'n hulpbehoewende huishouding te kwalifiseer moet die aansoekvorm, hierby aangeheg as Bylae B voltooi.
- 21.2 'n Aansoekvorm, of enige ander vorm, verklaring of sertifikaat wat deur die Munisipaliteit vereis word, moet tensy anders aangedui op sodanige vorm, verklaring of sertifikaat, deur die hoof van die huishouding onderteken of gesertifiseer word. Vir doeleindes hiervan word hoof van die huishouding geag die wettige eienaar of die wettige huurder van 'n perseel te wees of die persoon wat andersins die beheer oor so 'n perseel uitoefen.
- 21.3 'n Aansoek moet vergesel word van die volgende besonderhede:
  - (1) dokumentêre bewys van die bruto-inkomste van al die persone woonagtig op 'n perseel, soos 'n brief van 'n werkgewer waarin die bruto salaris of loon van die betrokke persoon verklaar en gesertifiseer word, 'n salarisadviesstrokie, 'n pensioenkaart, 'n werkloosheidversekeringskaart;
  - (2) 'n beëdigde verklaring deur daardie persone woonagtig op die perseel wat geen inkomste het nie, waarin verklaar word dat sodanige lid werkloos is en nie in ontvangs van inkomste van enige aard is nie;
  - (3) 'n gesertifiseerde afskrif van die aansoeker se identiteitsdokument; en
  - (4) die name en identiteitsnommer van alle persone 18 jaar of ouer, wat op 'n bepaalde perseel woonagtig is.
- 21.4 Dit sal van die hoof van 'n huishouding, wat aansoek om registrasie as 'n hulpbehoewende huishouding doen, vereis word om te verklaar dat alle inligting wat op die aansoekvorm en ander dokumentasie verstrekkend word, waar en korrek is.
- 21.5 Die Munisipaliteit of sy gemagtigde agent kan deur sy gemagtigde verteenwoordiger enige stappe wat nodig mag wees, neem om die korrektheid van inligting wat deur 'n aansoeker verstrekkend word, na te gaan en/of die korrektheid daarvan te verifieer insluitende onderhoude met en die afneem van verklarings van lede van 'n huishouding.



## **22. OORWEGING VAN AANSOEKE**

- 22.1 'n Aansoek ontvang ooreenkomstig die bepalings van paragraaf 21.1 sal deur die Munisipaliteit oorweeg word en indien die Munisipaliteit tevrede is dat die aansoeker ooreenkomstig die bepalings van paragraaf 20 kwalifiseer sal so 'n huishouding as hulpbehoewende huishouding geregistreer word.
- 22.2 Die Munisipaliteit sal die reg hê om 'n aansoek af te keur indien die jaarlikse bewilliging vir finansiële bystand aan hulpbehoewende huishoudings, waarna in paragraaf 19 verwys word, te enige tyd uitgeput is of uitgeput word.
- 22.3 Indien 'n huishouding as 'n hulpbehoewende huishouding geregistreer word, word finansiële bystand aan sodanige huishouding verleen ooreenkomstig die bepalings van paragraaf 23.1, met dien verstande egter dat –
- (1) die huishouding op 'n jaarlikse grondslag, gereken vanaf die datum waarop die finansiële bystand toegestaan word, aan die Direkteur: Finansiële Dienste en tot sy bevrediging, bewys lewer dat so 'n huishouding steeds aan die vereistes van paragraaf 20 voldoen;
  - (2) indien 'n huishouding ter eniger tyd na verstryking van 'n vier maande siklus in gebreke gebly het of geweier het om bewys of bevredigende bewys ten opsigte van die kwalifikasie vereistes waarna in paragraaf 20 verwys word ooreenkomstig sub-paragraaf (1) hierbo te lewer, word alle finansiële bystand aan so 'n huishouding onverwyld opgeskort tot tyd en wyl sodanige bewys, behoudens die bepalings van paragraaf 25.1(2), gelewer word.

## **23. AANWENDING VAN EN BEPERKING OP FINANSIËLE BYSTAND**

- 23.1 Onderworpe aan die volhoubaarheid en bekostigbaarheid daarvan met in agneming van die bepalings van paragraaf 22.2, sal finansiële bystand aan 'n hulpbehoewende huishouding wat vir sodanige bystand kwalifiseer, beperk wees tot en aangewend word vir vereffening of gedeeltelike vereffening van die volgende munisipale dienste en tariewe:

- (1) 50 kWh elektrisiteit per maand vir 'n huishouding ten opsigte waarvan die elektrisiteitsaansluiting beperk is tot 20 ampère;
- (2) Basiese fooi ten opsigte van konvensionele elektrisiteit waar die aansluiting beperk is tot 20 ampère.
- (3) 6 Kiloliter water per maand
- (4) Basiese fooi ten opsigte van water
- (5) rioolgelde ten opsigte van die eerste rioolpan of die gelde betaalbaar ten opsigte van die pomp van 'n suigtenk tot 'n bedrag gelyk aan die tarief vasgestel vir 'n eerste riool pan.
- (6) vullisverwyderingsgelde.

- 23.2 Die Munisipaliteit sal die reg hê om minstens een keer per jaar tydens die begrotingsproses, maar ook as tussentydse maatreël, op enige ander stadium, die mate waartoe finansiële bystand aan kwalifiserende hulpbehoewende huishoudings toegestaan kan word te bepaal of te herbepaal, insluitende die koers waarteen en ten opsigte van welke munisipale dienste finansiële bystand verleen kan word.
- 23.3 Waar 'n voorafbetaalde elektrisiteitsmeter op 'n perseel, wat deur 'n kwalifiserende hulpbehoewende huishouding geokkupeer word, geïnstalleer is, en mits die elektrisiteitsaansluiting beperk is tot 20 ampère, sal sodanige huishouding eweneens in aanmerking kom vir finansiële bystand ten opsigte van elektrisiteitsverbruik en wel tot die mate soos bepaal by paragraaf 23.1(1).

'n Krediet op sodanige rekening verwerf, word aangewend ter vereffening van eiendomsbelasting verskuldig of bedrae verskuldig ten opsigte van enige van die ander munisipale dienste

## **24. KANSELLASIE VAN REGISTRASIE**

24. Registrasie as 'n hulpbehoewende huishouding word in die volgende gevalle gekanselleer en verbeur sodanige huishouding alle finansiële bystand wat aan die betrokke huishouding toegestaan is vir die onverstreke termyn waarvoor die bystand toegestaan is:
- (1) waar dit bevind word dat valse inligting in die aansoekvorm of ander dokumentasie en/of verklarings verstrekkend is;
  - (2) indien die hoof van die hulpbehoewende huishouding na verloop van 30 dae nadat finansiële bystand aan so 'n huishouding ooreenkomstig paragraaf 22.3 opgeskort is, weier, versuim of in gebreke bly om die inligting soos vereis by paragraaf 21.3 aan die Munisipaliteit te verstrek;
  - (3) indien dit bevind word dat omstandighede sodanig verander het dat die hulpbehoewende huishouding nie meer voldoen aan een of meer van die vereistes vir registrasie, soos vermeld in paragraaf 20 nie;
  - (4) indien die huishouding versuim of weier om die administrasiefooi betaalbaar ingevolge paragraaf 24, vir 'n bepaalde maand voor of op die datum vermeld in paragraaf 24.2 te betaal.
- 24.2 Die onus rus op die hoof van die hulpbehoewende huishouding om die Munisipaliteit in kennis te stel sodra omstandighede ter enige tyd sodanig verander dat daar nie meer voldoen word aan die vereistes van paragraaf 20 nie en terselfdertyd volledige besonderhede van sodanige veranderde omstandighede aan die Munisipaliteit te verstrek.
- 25.3 Nieteenstaande enigiets andersluidend hierin vervat, sal die Munisipaliteit geregtig wees om, benewens die strafregtelike vervolging van die hoof of enige lid van so 'n huishouding, die finansiële bystand toegestaan en ingevolge die bepaling van paragraaf 23 aangewend, terug te vorder –

- (1) in die geval vermeld in paragraawe 25.1(1) en (2) – vanaf die datum waarop die finansiële bystand toegestaan is; en
- (2) in die geval vermeld in paragraaf 25.1(3) – vanaf die datum waarop die omstandighede waarna in paragraaf 25.1(3) verwys word, verander het of indien so ‘n datum nie vasgestel kan word nie, vanaf die datum waarop dit vasgestel is dat die betrokke huishouding nie meer aan die kwalifiserende vereistes voldoen nie.

25.4 Ingeval die registrasie van ‘n hulpbehoewende huishouding ingevolge die bepalings van paragraaf 25.1(1) beëindig word, sal sodanige huishouding nie weer in die toekoms in aanmerking kom vir finansiële bystand nie.

<sup>i</sup> 22 Mei 2009

<sup>ii</sup> 22 Mei 2009

# **BERGRIVIER MUNICIPALITY**

## **RATES POLICY**

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## **BERGRIVIER LOCAL MUNICIPALITY**

### **PREAMBLE**

**WHEREAS** section 3 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004) determines that a municipality must adopt a rates policy in accordance to the determination of the Act and

In terms of section 229 of the Constitution of the Republic of South Africa, 1996 (no. 108 of 1996), a municipality may impose rates on property and

In terms of the Local Government: Municipal Property Rates Act, 2004 (no 6 of 2004) a municipality in accordance with –

- (a) section 2(1) may levy a rate on property in its area; and
- (b) section 2 (3) must exercise its powers to levy a rate on property subject to-
  - (i) Section 229 and any other applicable provisions of the Constitution;
  - (ii) The provisions of the Property Rates Act; and
  - (iii) The Rates Policy and

In terms in terms of section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (no 32 of 2000), the municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property, and

In terms of section 62 (1) (f) (ii) of the Local Government: Municipal Finance Management Act, 2003 (no 56 of 2003) the municipal manager must ensure that the municipality has and implements a rates policy.

**NOW THEREFORE** the following policy on the levying of property rates is accepted.

### **1. OBJECTIVES:**

In developing and adopting this rates policy, the council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, namely that:

- the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;

- there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;
- revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
- it is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation, and which takes account of historical imbalances and the burden of rates on the poor.

In applying its rates policy, the council shall adhere to all the requirements of the Property Rates (Act no. 6 of 2004) including any regulations promulgated in terms of that Act.

The objectives of this policy are also to ensure that-

- all ratepayers within a specific category are treated equal and reasonable;
- All rates levied are affordable. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.
- rates are levied in accordance with the market value of the property;
- the rate will be based on the value of all rateable property in that category and the amount required by the municipality to balance the operational budget, taking into account the surplus obtained from the trading- and economical services and the amounts required to finance exemptions, reductions and rebates that the municipality may approve from time to time;
- income derived from rates will be used to finance community- and subsidised services only;
- to optimally safeguard the income base of the municipality through exemptions, reductions and rebates that are reasonable and affordable taking into account the poor/indigent ratepayers;
- In order to minimise major shocks to certain ratepayers the market values in the new valuation roll or tariffs determent by Council may be phased-in over the entire periods as stipulated in the Rates Act.
- to adhere to the legal requirements of the Property Rates Act (Act 6/2004).

## **2. DEFINITIONS**

In this policy, unless the context indicates otherwise—

**“Agent”**, in relation to the owner of a property, means a person appointed by the owner of the property –

- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
- (b) to make payments in respect of the property on behalf of the owner;

**“accommodation establishment”** means a facility zoned for single residential purposes, that provides for lettable residential accommodation on a regular and continuous basis in addition to its permitted use for a single family and includes guesthouses, “bed & Breakfast” and “Self-catering” establishments;

**“agricultural purpose”**, in relation to the use of a property, excludes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game;

**“annually”** means once every financial year;

**“business”** means the activity of buying, selling or trade in goods or services and includes any office or other accommodation on the same erf, the use of which is incidental to such business, with the exclusion of the business of mining, agriculture, farming, or inter alia, any other business consisting of cultivation of soils, the gathering in of crops or the rearing of livestock or consisting of the propagation and harvesting of fish or other aquatic organisms.

**“category”** –

- (a) in relation to property, means a category of property determined in terms of section 8 (2) of the Act;
- (b) in relation to owners of property, means a category of owners determined in terms of section 15 (2) of the Act;

**“district municipality”** means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

**“exclusion”** in relation to a municipality’s rating power, means a restriction of that power as provided for in section 17 of the Act;



**“exemption”** in relation to the payment of a rate, means an exemption granted in terms of section 15 of the Act;

**“financial year”** means the period starting from 1 July in a year to 30 June of the next year;

**“household income”** means the income accruing to all members of the household permanently residing at the address. It includes income of spouses;

**“income tax act”** means the Income Tax Act ,1962 (Act 58 of 1962)

**“indigent person”** means a person whose household income does not exceed the minimum household income as predetermined by the council;

**“land reform beneficiary”** in relation to a property , means a person who-

(a) acquired the property through-

- (i) the Provincial Land and Assistance Act,1993 (Act 126/1993);
- (ii) the Restitution of Land Rights Act, 1994 (act 22/1994);

(b) holds the property subject to the Communal Property Associations Act,1996 (Act 28 of 1996); or

(c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

**“land tenure right”** means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act ,2004

**“local community”**, in relation to a municipality—

(a) means that body of persons comprising—

- (i) the residents of the municipality;
- (ii) the ratepayers of the municipality;
- (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
- (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality.

(b) Includes, more specifically, the poor and other disadvantaged sections of such body of persons.

**“local municipality”** means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

**“market value”**, in relation to a property, means the value of the property determined in accordance with section 46 of the Act;

**“MEC for Local Government”** means the member of the Executive Council of a province who is responsible for local government in that province;

**“mining”** means any operation or activity for extracting any mineral on, in or under the earth, water or any residue deposit, whether by underground or open working or otherwise and includes any operation or activity incidental thereto;

**“minister”** means the Cabinet member responsible for local government;

**“multiple purposes”**, in relation to a property, means the use of a property for more than one purpose and cannot be assigned to a single category.

**“municipal council”** or **“council”** means a municipal council referred to in section 18 of the Municipal Structures Act;

**“Municipal Finance Management Act”** means the Local Government; Municipal Finance Management Act, 2003 (Act 56 /2003);

**“municipality”—**

- (a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and
- (b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

**“municipal manager”** means a person appointed in terms of section 82 of the Municipal Structures Act;

**“municipal properties”** means those properties of which the municipality is the owner;

**“Municipal Systems Act”** means the Local Government: municipal Systems Act, 2000 (Act 32 /2000);

**“newly rateable property”** means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date;

**“occupier”**, in relation to a property, means a person in actual occupation of a property whether or not that person has a right to occupy the property;

**“owner”—**

- (a) in relation to property referred to in paragraph (a) of the definition of “property”, means—
  - a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered; or
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation, provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:
  - (i) A trustee, in the case of a property in a trust excluding state trust land;
  - (ii) an executor or administrator, in the case of a property, in a deceased estate;
  - (iii) a trustee or liquidator, in the case of a property, in an insolvent estate or in liquidation;
  - (iv) a judicial manager, in the case of a property, in the estate of a person under judicial management;
  - (v) a curator, in the case of a property, in the estate of a person under curatorship;
  - (vi) an usufructuary or other person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
  - (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
  - (viii) a buyer, in the case of a property that was sold and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

**“permitted use”**, in relation to a property, means the limited purposes for which the property may be used in terms of –

- (a) any restrictions imposed by –
  - (i) a condition of title;
  - (ii) a provision of a town planning or land use scheme; or
  - (iii) any legislation applicable to any specific property or properties; or
- (c) any alleviation of any such restrictions;

**“person”** includes an organ of the state;

**“private open space”** means any land in private ownership used primarily as a private site for play, rest or recreation without financial gain.

**“property”** means—

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation;

**“property register”** means a register of properties referred to in section 23 of the Act;

**“protected area”** means an area that is or has to be listed in the register referred to in section 10 of the National Environmental Management: Protected Areas Act ,2003;

**“public benefits organisation”** means an organisation conducting specified public benefit activities as defined in the act and registered in terms of the Income Tax Act for tax reductions because of those activities.

**“publicly controlled”** means owned by or other wise under the control of an organ of the state, including-

- (a) a public entity listed in the Public Finance Management Act, (Act 1/1999)
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act

**“public service infrastructure”** means publicly controlled infrastructure as determined in terms of chapter 1 of the Local Government :Municipal Property Rates Act (Act 6/2004)

**“rate”** means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

**“rateable property”** means property on which a municipality may in terms of section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of section 17 of the Act;

**“rebate”**, in relation to a rate payable on a property, means a discount on the amount of the rate payable on the property;

**“Reduction”**, in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount;

**“Residential property”** means property included in a valuation roll in terms of section 48 (2) (b) of the Act (read with section 8) as residential inclusive of a suite of rooms which forms a living unit that is exclusively used for human habitation purposes, or a multiple number of such units on a property, excluding accommodation establishments, bed & breakfast, hotel, guest house, commune, boarding and undertaking, hostel, place of instruction and sectional title units.

**“Sectional titles Act”** means the Sectional Titles Act, 1986 (Act 95/1986)

**“Sectional title unit”** means a unit defined in section 1 of the Sectional Titles Act;

**“Specified public benefit activity”** means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act:

**“State-owned properties”** means properties owned by the State, which are not included in the definition of public service infrastructure in the Act. These state-owned properties are classified as follows:

- (a) State properties that provide local services.
- (b) State properties that provide regional/municipal district-wide/ metro-wide service.
- (c) State properties that provide provincial/national service.

**“The Act”** means the Local Government Municipal Property Rates Act, 2004 (No. 6 of 2004).

***(Herein after called “The Act”)***

**“Vacant land”** means a means a property without any buildings or structures that could be used for residential or other purposes as determined by the Municipality

### **3. PURPOSE OF THE POLICY**

The scope of the policy is to:

The policy document guides the annual setting (or revision) of property rates. It does not make specific property rates proposals. Details pertaining to the various property rates are determined when the budget is considered and approved every year

### **4. POLICY PRINCIPLES**

Rates are levied in accordance with the Act as an amount in the Rand based on the market value of rateable property contained in the municipality’s valuation roll and supplementary valuation rolls.

As allowed for in the Act, the municipality may choose to differentiate between various categories of property and categories of owners of property. Some categories of property and categories of owners are granted relief from rates. The municipality does not, however, grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties, on an individual basis, other than by way of an exemption, rebate or reduction provided for in this policy.

The rates policy for the municipality is based on the following principles:

#### **a. Equity**

The municipality will treat all similar ratepayers with similar properties the same.

#### **b. Affordability**

The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, and/or reductions and/or rebates.

#### **c. Sustainability**

Rating of property will be implemented in a way that-

- i. It supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and
- ii. Supports local social and economic development.

#### **d. Cost efficiency**

Rates will be based on the value of all rateable property and the amount required by the municipality to balance the operating budget after taking into account the amounts required to finance exemptions, rebates and reductions as approved by the municipality from time to time. The implementation of the policy must be as cost-effective as possible.

### **5. APPLICATION OF THE POLICY**

In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rates and reductions to the categories of properties and categories of owners as allowed for in this policy document.

### **6. CLASSIFICATION OF SERVICES AND EXPENDITURE**

The Chief Financial Officer shall, subject to the guidelines provided by the legislation and the Executive Mayor, provide for the classification of services as outlined in the Municipality's annual budget into trading and economic services.

### **7. CATEGORIES OF PROPERTIES**

**7.1** Criteria for determining categories of properties for the purpose of levying different rates and for the purpose of granting exemptions, rebates and reductions will be according to the—

- (a) use of the property
- (b) permitted use of the property, or
- (c) geographical area in which the property is situated.

**7.2 Categories of property for the municipality will include-**

Properties will be **categorised** as follows:-

- (a) Residential properties.
  - (i) Residential
  - (ii) Sectional Title Schemes
- (b) Institutional (university, school, church, mental hospitals, rehabilitation centres etc.)
- (c) Industrial/business properties
- (d) Farm properties used for-
  - (i) agricultural purposes;
  - (ii) other business and commercial purposes;

- (iii) multiple purpose
  - (iv) residential purposes; or
  - (v) other than (i) to (iii).
- (e) Farm properties not used for any purpose.
- (f) Small holdings used for-
  - (i) agricultural purposes;
  - (ii) residential purposes;
  - (iii) industrial/commercial purposes;
  - (iv) multiple purposes; or
  - (v) other than (i) to (iv).
- (g) State-owned properties:
  - (i) State properties that provide local services
  - (ii) State properties that provide regional/municipal district-wide / metro-wide services.
  - (iii) State properties that provide provincial/national services
- (h) Municipal owned properties:
  - (i) Public Open Space
  - (ii) Special
  - (iii) Town Planning Scheme Border
  - (iv) Indefinite
  - (v) Subdivision area
  - (vi) Local Government Border (commonage)
- (i) Public service infrastructure.
- (j) Privately owned towns/developments and open spaces serviced by the owner.
- (k) Formal and informal settlements on stands not subdivided into formal residential stands
- (l) Communal land as defined in the Communal Land Rights Act.
- (m) State trust land
- (n) Properties-



- (i) acquired through Provision of Land and assistance Act, 1993 (No. 126 of 1993) or the Restitution of Land Rights Act, 1994 (No. 22 of 1994); **or**
  - (ii) subject to the Communal Property Associations Act, 1996 (No. 28 of 1996).
- (o) Protected areas.
  - (p) National monuments
  - (q) Properties owned by public benefit organisations (Part 1 of the Ninth Schedule of the Income Tax Act (58 of 1962)
  - (r) Properties used for multiple purposes.
  - (s) Resort
  - (t) Transport
  - (u) Public benefit organisations
  - (v) vacant land.
  - (w) accommodation establishments

## **8. MULTIPLE PURPOSE PROPERTIES**

Properties used for multiple purposes will be categorized as follows for rating purposes:

- (i) The entire property can be categorized in terms of the permitted use if the permitted use is regulated (zoning);
- (ii) The entire property can be categorized in terms of the dominant (main or primary) use; or
- (iii) by apportioning the market value of a property to the different purposes for which the property is used as determined in item 8 (categories of properties) above.

**If the market value of the property can be apportioned, each portion must be categorized according to its individual use as determined in item 8 above. If the market value of the property cannot be apportioned to its various use purposes, then such a property must be categorized as either (i) or (ii) above and;**

- (iv) applying the relevant cent amount in the rand to the corresponding apportioned market value.

## 9. CATEGORIES OF OWNERS

Criteria for determining categories of owners of properties, for the purpose of granting exemptions, rebates and reductions may be according to the-

- (a) indigent status of the owner of a property
- (b) sources of income or/and monthly household income of the owner of a property
- (c) owners of property situated within an area affected by-
  - (i) a disaster within the meaning of the Disaster Management Act, 20002 (Act no 57 of 2002 ; or
  - (ii) any other serious adverse social or economic conditions;
- (d) owners of residential properties with a market value below a determined threshold; or
- (e) owners of agricultural properties who are ***bona fide*** farmers.

## 10. LEVYING OF RATES

### (1) Liability for rates by property owners:

Rates levied by a municipality on a property must be paid by the owner of the property, subject to Chapter 9 of the Municipal Systems Act.

Joint owners are jointly and severally liable for the amount due for rates on that property.

In a case of agricultural property owned by more than one owner in undivided shares where the holding of such undivided shares was allowed before the commencement of the subdivision of the Agricultural Land Act (Act 70 of 1970) the municipality may consider the following options for determining the liability for rates:

- (i) If the joint owners are all available, the issue of who is liable for rates will be dealt with in the context of whether they have entered into an agreement or not regarding payment of rates liabilities.  
Where the joint owners have a written agreement that a specific joint owner is liable for all the rates, the municipality will hold such a joint owner liable in respect of all the rates. A certified copy of the agreement must be submitted to the municipality.

Where there is no agreement, the municipality will hold anyone of the joint owners responsible for the whole property or hold any joint owner only liable for his undivided share

- (ii) If the joint owners are not traceable with the exception of one joint owner and such joint owner is occupying or using the entire property or a significant larger portion the municipality will hold that joint owner liable for the total rates bill.
- (iii) If the traceable joint owner is only using or occupying a small portion of the entire property, the municipality will hold that joint owner only responsible for his own undivided share in that property

## **(2) Method and time of payment**

The municipality will recover the rate levied in periodic instalments of equal amounts in twelve months. The instalment is payable on or before the 25th day of every month, following the month in which it has been levied. Interest will be charged at 1% above the prime interest rate for any late payments received.

## **(3) Annual Payment Arrangements**

By prior arrangement with the municipality the rate may be paid in a single amount before 30 September of the year it is levied in, however, application must be submitted before 30 June prior to the financial year of implementation of the arrangement. The Director of Financial Services will consider any applications after this date.

## **(4) (i) Recovery of arrear rates from owner**

As soon as the annual rates becomes overdue or the monthly rates have been raised for the remaining months in the financial year, an overdue notice must be issued on the owner at the address selected by the owner.

If there is no response from the owner, a further overdue notice should be served at the property with a rider that the services to the property will be terminated within a reasonable period, the minimum being 30 days, should the rates not be paid or satisfactory arrangements made.

This notice should enquire whether the occupier is paying rent and other monies to an agent of the owner and the state that the municipality can, legally, attach the net payment. (i.e. gross receipts by the agent less

commission due to the agent on those gross receipts) due to the owner by the agent to settle the arrears. Should the tenant refuse to co-operate, the services should be disconnected and the other debt management actions implemented

**(4)(ii) Recovery of arrear rates from tenants, occupiers and agents**

If an amount due for rates levied in respect of a property is unpaid after the day determined, the municipality may recover the amount in whole or in part from a tenant or occupier of the property. The amount the municipality might recover from the tenant or occupier of the property is limited to the amount of the rent or other money due and payable by the tenant or occupier to the owner of the property. Any amount the municipality recovers from the tenant or occupier of the property may be set off, by the tenant or occupier, against any money owed by the tenant or occupier to the owner.

The municipality may recover the amount due for rates from an agent of the owner after it has given written notice to that agent or person. The amount the municipality may recover from the agent or other person is limited to the amount of that rent received by the agent or person, less the commission due to that agent or person. (subject to the Estate Agents Act, 1976 (Act No. 112 of 1976). The agent or other person must, on request by the municipality, furnish the municipality with a written statement specifying all payments for rent on the property received by that agent or person during a period determined by the municipality.

If the managing agent is identified through the tenant's assistance, a copy of the notice, which was served on the tenant, must be served on the agent stating that failure to co-operate would lead to action being taken against the agent as well as the termination of the services at the supply address.

Should the payments by the agent not be able to redeem the arrears within the next 12 months, the monies must be attached and the next step in the debts management plan of the municipality implemented. The municipality may however decide to extend the 12 month period to such longer period that they deem fit based on the merit.

## **(5) deferral of payment of rates liabilities**

Refer to credit control policy

## **(6) Supplementary Valuation Debits**

In the event that a property has been transferred to a new owner and a Supplementary Valuation took place, the previous owner as well as the new owner will jointly and separately be held responsible for the settling the supplementary rates account.

## **(7) Ownership**

Properties, which vest in the Municipality during developments, i.e. open spaces and roads should be transferred at the cost of the developer to the Municipality.

Until such time, rates levied will be for the account of the developer.

## **(8) Clearance Certificate**

Rates Clearance Certificates will be valid as determine by sec 118 of the Municipal Systems Act, 32 of 2000. Rates Clearance certificate will only be issued if all conditions according to sec 118 of the Municipal Systems Act, 32 of 2000, has been met.

## **(9) Levying of rates on property in sectional title schemes**

A rate on property, which is subject to a sectional title scheme, will be levied on the individual sectional title units in the scheme.

# **11. IMPERMISSIBLE RATES**

A municipality may not levy the following rates in terms of sections 16 (1) and 17 (1) of the Act.:

- (1) Rates that would prejudice national economic policies.
- (2) Rates that would prejudice economic activities across boundaries
- (3) Rates that would prejudice national mobility of goods, services, capital or labour.

**(see conditions under section 16( 2-5) of the Property Rates Act)**

- (4) On the first 30% of market value of public service infrastructure
- (5) On any part of the seashore as defined in the Seashore Act
- (6) On any part of the territorial waters of the Republic in terms of the Marine Zones Act (15/1994)

- (7) On any island of which the state is the owner including the Prince Edward Islands
- (8) On a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management Biodiversity Act of 2004 which are not developed or used for commercial, business or residential agricultural purposes
- (9) On a mineral right within the definition of property
- (10) On a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of deeds
- (11) On the first R 15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll to a category determined as residential property or multiple used property provided that one or more component is used for residential purposes.
- (12) On property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community, which is occupied by an office-bearer of that community who is, officiates at services at that place of worship.

***(The exclusion lapses if not used for the purposes as indicated above).***

**(See conditions under section 17(2-5) of the Property Rates Act)**

## **12. EXEMPTIONS, REBATES AND REDUCTIONS**

12.1 The following criteria may be taken into consideration for the purpose of granting exemptions, reductions and rebates:

- indigent status of the owner of a property;
- income of the owner and/or household on a property;
- Owners temporarily without income
- The services provided to the community by public service organisations
- The need to preserve the cultural heritage of the local community
- The need to encourage the expansion of public service infrastructure
- The indispensable contribution which property developers make towards local economic development and the continuing needs to encourage such development
- market value of residential property below a determined threshold;
- owners of property situated within an area affected by –
  - a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
  - any other serious adverse social or economic conditions;
- zoning and/or actual use of the property; and
- availability of services funded by rates for a property.

12.2 To qualify for the rebate a property owner must:

- a. occupy the property as his/her normal residence;
- b. receive an old age pension from the state or in receipt of a disability allowance from the Department of Social Development;
- c. not be the owner of more than one property; and
- d. provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement.

12.3 Property owners must apply on a prescribed application form for a rebate as determined by the municipality.

12.4 Applications must be accompanied by—

- a. a certified copy of the identity document or any other proof of the owner's age which is acceptable to the municipality;
- b. sufficient proof of income of the owner and his/her spouse;
- c. an affidavit from the owner;
- d. if the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
- e. if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.

These applications must reach the municipality before the end of May preceding the start of the new municipal financial year for which relief is sought.

The municipality retains the right to refuse rebates if the details supplied in the application form are incomplete, incorrect or false.

12.5 Owners who are temporarily without income due to economic/labour circumstances or for reasons beyond their control.

These applications must reach the municipality before the end of May preceding the start of the new municipal financial year for which relief is sought.

The municipality retains the right to refuse rebates if the details supplied in the application form are incomplete, incorrect or false

12.6 Owners of rateable property registered in the name of institutions or organisations, which in the opinion of the council, performs welfare, charitable and humanitarian work; cultural work; amateur sport and social activities; protect or maintain collections or buildings of historical or cultural interest, including art galleries, archives and libraries; conservation; environment and animal welfare; education and development; health care; agricultural (Experimental farms); municipal property and usage where the council is engaged in land sales transactions which take place after the financial year has started; where the municipality register a road reserve or servitude on a privately owned property a pro-rata rebate equal to the value of the reserve or servitude will be given to the owner; state hospitals, clinics and institutions for mentally ill persons, which are not performed for gain.

These applications must reach the municipality before the end of May preceding the start of the new municipal financial year for which relief is sought.

The municipality retains the right to refuse rebates if the details supplied in the application form are incomplete, incorrect or false.

## 13.1 EXEMPTIONS

The following properties **may be** exempted from rates

- (i) municipal properties
- (ii) municipal public infrastructure
- (iii) informal settlements
- (iv) museums
- (v) national monuments
- (vi) property lower in value than the amount determined by the municipality
- (vii) a right registered against immovable property
- (viii) public benefit organisations use their property for specific public benefit activities and listed in part 1 of the 9th schedule of the Income Tax Act
- (ix) Cemeteries & Crematoriums
- (x) 30% of Public Service Infrastructure

## 13.2 REBATES

### Categories of properties & owners

(1) Rebates for the following categories of owners will be considered:

(a) Rebates in respect of income categories:

The following owners may be granted a rebate on, or a reduction in the rates payable on their property if they meet the following criteria-

- Registered owner of the property that resides on the property;
- Income must not exceed an amount annually set by the Council

(b) Public benefit organisations:

(i) Welfare and humanitarian

Rateable property registered in the name of an institution or organisation, which, in the opinion of the council, performs welfare and humanitarian work as contemplated in the ninth Schedule of the Income Tax Act, 1962 (Act 58 of 1962).

Rateable property, registered in the name of a trustee or trustees or any organisation, which is maintained for the welfare of war veterans.

(ii) Cultural:



Rateable property registered in the name of Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers or any other organisation which in the opinion of the council is similar or any rateable property let by a council to any of the said organizations.

The promotions, establishment, protection, preservation or maintenance of areas, collections or buildings of historical or cultural interest, national monuments, proclaimed national heritage sites, museums, including art galleries, archives and libraries.

(iii) Sports:

Sports grounds used for the purpose of amateur and any social activities, which are connected with such sport.

(iii) Conservation, environment and animal welfare:

Means properties that is registered in the name of an organisation or institution that is engaging in the conservation, rehabilitation or protection of the natural environment, including flora and fauna. Rateable property registered in the name of an institution or organisation, which has as its exclusive objective the protection of tame or wild animals or birds.

(v) Education and development:

Rateable property registered in the name of an educational institution established, declared or registered by or under any law.

(vi) Health care:

Rateable property registered in the name of an institution or organisation which has as its exclusive objective is health care or counselling of terminally ill persons or persons with a severe physical or mental disability and persons affected with HIV/AIDS.

(c) Agricultural (Experimental Farms):

Rateable property, registered in the name of an agricultural society affiliated to or recognised by the South African Agricultural Union, which is used for the purposes of such a society.

(d) Municipal property and usage:

A pro-rata rebate will be granted where the municipality is engaged in land sales transactions which have taken place after the financial year has started.

Where the municipality register a road reserve or servitude on a privately owned property a pro-rata rebate equal to the value of the reserve or servitude will be given to the owner of the property.

(e) Municipal interim valuation:

When a municipal interim valuation is effected during a financial year a pro-rata rebate will be given from the beginning of the financial year until the interim valuation became effective as per Section 78 (2)b of the Act.

(f) Rateable property registered in the name of the Council, if such property is used in supplying electricity, water, or sewerage services

(g) State hospitals, state clinics and institutions for mentally ill persons, which are not operated for gain;

(h) Rateable property registered in the name of an institution or organisation which, in the opinion of the Council, performs charitable work;

(i) Agricultural properties will be granted rebates as determined by Council in its annual Budget. From the 2013/14 financial year it will be:

- i. 75% rebate on residential usage in terms of the Act's Ratio Regulations.
- ii. A further 10% rebate calculated as follows:
 

a. 1 x Two bedroom houses on property	1%
b. 2 x Two bedroom houses on property	2%
c. 3 x Two bedroom houses on property	4%
d. >3 x Two bedroom houses on property	5%
e. If electricity provided to worker's houses	0.25%
f. If water is provided to worker's houses	0.25%
g. If sewer is provided to worker's houses	0.25%
h. If refuse is removed from worker's houses	0.25%
i. If school on property or transport is provided to learners	1.00%
j. If sport facilities on property	1.00%
k. If transport to nearest town is provided at no cost to workers at least once per month	1.00%
l. If training is provided to workers	1.00%

The above additional 10% will only be granted to Bona Fide farmers with submission of the following documentation with their application.

1. Proof of VAT registration
2. Existing account must not be in arrears with the Municipality.
3. Copy of I.D. document of all workers residing on the farm

**Applications for the rebate must be submitted before the 15 July of the financial year for which relief is sought. The additional rebate can only be granted on the value of property as it appears on the valuation roll. Properties of the same owner but valued separately cannot be added together for the calculation purposes.**

## 13.3 REDUCTIONS

### Categories of property

- (1) A reduction in the municipal valuation as contemplated in section 15(1)(b) of the Act will be granted where the value of a property is affected by fire damage, demolition or floods or any area declared as a disaster area in terms of the Disaster Management Act

***The reduction will be in relation to the certificate issued for this purpose by the municipal valuer***

- (2) any other serious adverse social or economic condition;

## 14. COSTS OF EXEMPTIONS, REBATES, REDUCTIONS, PHASING IN OF RATES

- (1) During the budget process the Chief Financial Officer must inform council of all the costs associated with the suggested exemptions, rebates, reductions, phasing in of rates.
- (2) Provisions must be made in the operating budget –
  - (a) for the full potential income associated with property rates; and
  - (b) for the full costs associated with exemptions, rebates, reductions, phasing in of rates.
  - (c) A list of all exemptions, rebates, reductions, exclusions, phasing in etc. must be tabled before council.

## 15. ADDITIONAL RATING AREA

The municipality may by council resolution determine an area within its boundaries as a special rating area for the purpose of raising funds for improving or upgrading that area; and differentiate between categories of property when levying an additional rate

Before determining a special rating area the municipality must consult the local community on the proposed boundaries of the area, the proposed improvement or upgrading of the area and obtain the consent of the majority of the ratepayers in that proposed special rating area.

The municipality must determine the boundaries and indicate how the area is to be improved or upgraded by the funds derived from the additional rate. Establish a separate accounting and record-keeping system regarding the

revenue generated by the special rate and the improvement or upgrading of the area.

The municipality may establish a committee composed of persons representing the community to act as a consultative and advisory forum. Representatively, including gender must be taken into account when such a committee is established.

## **16. RATE INCREASES**

Rate Increases/decreases

- a. The municipality may consider increasing/decreasing rates annually during the budget process.
- b. Rate increases will be used to finance the increase in operating costs of rates funded services.
- c. Rates adjustments may be made taking into account all or any of the following factors:
  - all salary and wage increases as agreed at the South African Local Government Bargaining Council;
  - inflation;
  - the cost of capital;
  - statutory increases affecting the Municipality; and
  - increases or decreases on operating subsidies received

## **17. LOCAL, SOCIAL AND ECONOMIC DEVELOPMENTS**

The municipality may grant rebates to organisations that promote local, social and economic development in its area of jurisdiction based on the criteria determined in its local, social and economic development policy. The following criteria will apply:

- (a) job creation in the municipal area;
- (b) social upliftment of the local community; and poverty alleviation to the indigents
- (c) Improve local economic growth
- (d) Promote service delivery

## **18. NOTIFICATION OF RATES**

- (1) The council will give notice of all rates approved at the annual budget meeting at least 30 days prior to the date that the rates become effective. Accounts delivered after the 30 days notice will be based on the new rates.
- (2) A notice stating council's resolution, date on which the new rates shall become operational will be published in the media and the ***Provincial Gazette*** and displayed by the municipality at places installed for that purpose.

## **19. CORRECTION OF ERRORS AND OMISSIONS**

Where the rates levied on a particular property have been incorrectly determined, whether by an error or omission on the part of the municipality, or false information provided by the property owner concerned, or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected, back to the date on which rates were first levied in terms of the current valuation roll. In addition, where the error occurred because of false information provided by the property owner or because of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

## **20. SHORT TITLE**

This policy is the **Rates Policy** of the **Bergrivier Local Municipality**

# **BERGRIVIER MUNISIPALITEIT**

## **TARIEFBELEID**

## **I N H O U D S O P G A W E**

DEEL 1:	ALGEMENE INLEIDING EN DOELWIT
DEEL 2:	ALGEMENE BEGINSELS
DEEL 3:	BEPALING VAN TARIEWE VIR GROOTMAATDIENSTE
DEEL 4:	ELEKTRISITEIT
DEEL 5:	WATER
DEEL 6:	VULLISVERWYDERING
DEEL 7:	RIOOL
DEEL 8:	ANDER TARIEWE
DEEL 9:	BESKIKBAARHEIDSFOOIE

## **DEEL 1**

### **ALGEMENE INLEIDING EN DOELWIT**

- 1.1 Ingevolge die bepalinge van artikel 74 van die Wet op Plaaslike Regering: Munisipale Stelselwet, 2000 (Wet 32 van 2000), moet 'n tariefbeleid saamgestel, goedgekeur en geïmplementeer word en moet sodanige beleid onder andere voorsiening maak vir die heffing van fooie vir die lewering van munisipale dienste deur die munisipaliteit self of ooreenkomstig dienslewering-ooreenkomste. Tans word 'n artikel 78-ondersoek gedoen ten opsigte van die verspreiding en suiwering van water, maar word alle munisipale dienste tans gelever deur die Munisipaliteit en is geen dienslewering ooreenkomste van toepassing nie.
- 1.2 Die tariefbeleid is saamgestel met inagneming, waar toepaslik, van die riglyne soos uiteengesit in artikel 74 (sien deel 9 van die beleid).
- 1.3 Wanneer die Raad die jaarlikse tariewe vasstel, moet tariewe wat elders geld in die Weskus Distriksgebied in ag geneem word asook die impak wat die raad se eie tariewe kan hê op plaaslike ekonomiese ontwikkeling.

## **DEEL 2**

### **ALGEMENE BEGINSELS**

- 2.1 Dienstetariewe wat neergelê word deur die munisipaliteit moet gesien word as verbruikersheffings en nie as belastinge nie en dus kan die vermoë om te betaal vir die dienste van die betrokke verbruikers of gebruikers van dienste waarop die tariewe van toepassing is, nie as relevante kriteria oorweeg word nie (behalwe in die geval van noodlenigingsmaatreëls soos van tyd tot tyd goedgekeur deur die munisipaliteit).
- 2.2 Die munisipaliteit moet toesien dat tariewe eenvormig en regverdig deur die hele munisipale gebied toegepas word.
- 2.3 Tariewe vir die vier grootste dienste wat deur die munisipaliteit gelever word, naamlik:
  - 2.3.1 elektrisiteit
  - 2.3.2 water
  - 2.3.3 riool (afvalwater)
  - 2.3.4 vullisverwydering (soliede afval)

moet sover moontlik uitgawes verhaal wat verband hou met die lewering van elke betrokke diens en die rekening bedryf soos handelsrekenings, behalwe in die geval van vullisverwydering. Die tarief wat deur 'n bepaalde verbruiker of verbruiker betaal word, moet direk verband hou met die diens gelever en die hoeveelheid wat gebruik is.



(Let wel: Belastinge word eksklusief aangespreek in 'n belastingbeleid en word gevolglik uitgesluit uit hierdie beleidsdokument)

- 2.4 Die munisipaliteit moet, sover as wat omstandighede dit toelaat, toesien dat tariewe gehef met betrekking tot voorgaande dienste, binne 'n finansiële jaar 'n bedryf surplus van minimum 10% sal laat realiseer met die opstel en goedkeuring van die jaarlikse bedryfs begroting. Sodanige surplusse moet aangewend word vir die verligting van eiendomsbelasting en die gedeeltelike finansiering van algemene dienste of vir die toekomstige kapitaal uitbreiding van die betrokke diens, of albei. (Hierdie bepaling is egter nie van toepassing op die vullisverwyderings diens nie).
- 2.5 Die Raad moet 'n noodlenigingshulpprogram vir die munisipale gebied ontwikkel, goedkeur en ten minste jaarliks hersien. Die program moet die munisipaliteit se invorderingsbeleid duidelik uiteensit ten opsigte van tariewe wat gehef is op geregistreerde hulpbehoewendes en die implikasie van so 'n beleid op ander verbruikers en verbruikers in die munisipale gebied. (Vir die doel het die Raad reeds 'n volledige goedgekeurde hulpverleningbeleid aan armlastige gesinne – 'indigent').
- 2.6 Die munisipaliteit kan, in lyn met die beginsels vervat in die Grondwet en ander wetgewing ten opsigte van plaaslike regering, onderskeid tref tussen die verskillende verbruikers- en verbruikerskategorieë met betrekking tot die tariewe wat gehef word. Sulke onderskeid moet nogtans te alle tye redelik wees en moet volledig uiteengesit word in elke jaarlikse begroting.
- 2.7 Die munisipaliteit se tariefbeleid moet deursigtig wees en die mate waartoe daar 'n kruissubsidie tussen die kategorieë verbruikers en verbruikers bestaan, moet duidelik wees vir alle verbruikers en verbruikers van die betrokke diens.
- 2.8 Die munisipaliteit moet verder toesien dat die tariewe maklik verstaanbaar is deur alle verbruikers en verbruikers wat deur die tariefbeleid geraak word.
- 2.9 Die munisipaliteit moet ook toesien dat dienste koste-effektief gelewer word ten einde die beste moontlike koste van dienslewering te verseker.
- 2.10 In die geval waar dienste direk gemeet kan word, naamlik elektrisiteit en water, moet die verbruik van hierdie dienste behoorlik gemeet word deur die munisipaliteit en meters moet op 'n maandelikse basis gelees word, soos omstandighede dit redelik toelaat, of waar nie van voorafbetaalde meters gebruik gemaak word nie. Die kostes wat ten opsigte van verbruikers gehef word, moet in verhouding wees met die hoeveelheid eenhede wat hulle verbruik.
- 2.11 Daarbenewens kan die munisipaliteit maandeliks beskikbaarheidsfooie of basiese fooie hef vir die betrokke dienste en kostes moet bepaal word vir elke tipe diens soos bepaal ingevolge die beleidsriglyne hieronder uiteengesit. Gewoonlik betaal verbruikers van water en elektrisiteit dus twee heffings: basiese vaste koste, wat nie verband hou met die volume van verbruik nie en wat gehef word ten opsigte van die beskikbaarheid van die betrokke diens; die ander hou direk verband met die verbruik van die betrokke diens.

- 2.12 Wanneer die koste van water, elektrisiteit en riooldienste oorweeg word, moet die munisipaliteit die kapitaalkoste in ag neem met betrekking tot die daarstelling en uitbreiding van sodanige dienste en van die gevolglike vaste koste in teenstelling met die wisselende koste om hierdie dienste te administreer. Die munisipaliteit moet dus onderneem om die bestuur en uitbreiding van dienste versigtig te beplan ten einde te verseker dat voldoende voorsiening gemaak is ten opsigte van sowel die huidige asook toekomstige verbruik en dat hierdie vlakke, wat kan wissel, oor korter tydperke ook aangespreek word. Dit kan beteken dat die dienste teen minder as die volle kapasiteit oor verskillende tydperke gelewer word en moet voorsiening in die jaarlikse tariewe gemaak word vir die koste verbonde aan hierdie surplus kapasiteit.
- 2.13 Wanneer 'n tweeledige tariewestruktuur, naamlik die beskikbaarheid fooi (basiese fooi) gekoppel aan 'n heffing, asook op verbruike, goedgekeur word, is die munisipaliteit van mening dat voldoende voorsiening gemaak is in die behoeftes van beide toekomstige ontwikkeling en wisselende aanvraag siklusse asook ander afwykings.
- 2.14 Dit word ook aanvaar dat 'n gedeelte van die munisipaliteit se tariewe beleid vir elektriese dienste moet verseker dat sodanige verbruikers, wie hoofsaaklik verantwoordelik is vir spits tyd verbruik en gevolglik verwante gebruik heffings by Eskom tot gevolg het, die koste ten opsigte van hierdie heffings moet dra. Vir hierdie doeleindes moet die munisipaliteit meters installeer ten einde die maksimum aanvraag van sodanige verbruikers oor 'n bepaalde tydperk te monitor. Hierdie verbruikers betaal dus die betrokke aanvraag heffing sowel as 'n dienste-heffing wat direk verband hou met die werklike verbruik van elektrisiteit gedurende die bepaalde meter tydperk.
- 2.15 Die Raad kan ook as aansporingsmaatreëls om ontwikkeling te stimuleer en aan te moedig, tariewe en heffings vrystel, tydelik vrystel en/of rabatte instel. Die toekenning van aansporingsmaatreëls sal in elk geval op meriete, individueel beoordeel word en sal die toekenning daarvan gebaseer word op grond van swartbemaatting, werkskepping, ens.)

### **DEEL 3**

#### **BEPALING VAN TARIEWE VIR GROOTMAATDIENSTE**

- 3.1 Ten einde tariewe te bepaal wat gehêf moet word vir die verskaffing van die vier groot dienste, moet die munisipaliteit die lopende koste identifiseer, wat die volgende insluit:
- 3.1.1 Koste van grootmaat aankope in die geval van water en elektrisiteit;
  - 3.1.2 Verspreidingskoste;
  - 3.1.3 Verspreiding verliese in die geval van elektrisiteit en water.
  - 3.1.4 Waardevermindering;
  - 3.1.5 Onderhoud van infrastruktuur en ander vaste bates;
  - 3.1.6 Administrasie en dienste koste, insluitend –

3.1.6.1 kostes gehef deur ander departemente;

3.1.6.2 redelike algemene oorhoofse uitgawes, byvoorbeeld koste wat verband hou met die kantoor van die munisipale bestuurder.

3.2 Voldoende bydraes met betrekking tot slegte skuld.

3.3 Alle ander werk uitgawes wat verband hou met die betrokke diens, insluitend, in die geval van elektrisiteit, die koste om straatbeligting in die munisipale gebied te voorsien (let wel – die koste van die demokratiese proses binne die munisipaliteit, d.i. alle uitgawes wat verband hou met die politieke struktuur van die munisipaliteit, moet deel vorm van die uitgawes wat gefinansier word deur erfbelasting en algemene inkomstes, en mag nie ingesluit word in die koste van grootmaat dienste gelewer deur die munisipaliteit nie).

3.4 Die verwagte surplus wat vir die finansiële jaar gegeneer word, moet soos volg aangewend word:

3.5 toewysing aan kapitaal reserwes; en/of

3.6 in die algemeen om belasting en algemene dienste te verlig.

### 3.7 Die koste van goedgekeurde gratis basiese dienste:

3.7.1 Die munisipaliteit verskaf die eerste 50kwh elektrisiteit per maand gratis aan geregistreerde deernisgevalle en huishoudelike enkelfase aansluitings waar die aansluiting vrywillig tot 20 ampêre beperk word.

Geregistreerde hulpbehoewende verbruikers ontvang die eerste 6kl water gratis per maand. Die munisipaliteit moet voorts hulp verleen met betrekking tot tariewe vir riool en vullisverwydering ten opsigte van hulpbehoewendes in die mate waartoe die Raad sodanige hulp as bekostigbaar beskou ingevolge elke jaarlikse begroting, maar met die verstandhouding dat sodanige hulp nie minder nie as 'n rabat van 50% beloop op die maandelikse rekening vir die betrokke diens gelewer.

3.7.2 Omdat water so 'n skaars nasionale bron is en die munisipaliteit daartoe verbind is tot spaarsamige bewaring van sulke bronne, moet die tarief wat gehef word vir huishoudelike waterverbruik, eskaleer in verhouding met die volume water wat verbruik word. Die tarief vir huishoudelike verbruik moet gebaseer wees op 'n maandelikse verbruik

tot en met 6kl,  
6kl tot 19kl ;  
20kl tot 49kl;  
50kl tot 99kl;  
100kl tot 199kl,  
200kl tot 999kl,  
1000kl tot 1499kl;  
1500kl tot 1999kl;  
en meer as 2000kl.

(Let wel): Bogenoemde glyskaal van tariewe kan tydens noodmaatreëls as gevolg van waterskaarste aangepas word met ‘straf’ tariewe as water beperkende maatreëls en as ‘n instrument om waterbesparings af te dwing.

Tariewe ten opsigte van voorafbetaalde meters verskil van die gewone verbruikers tariewe wat gehef word per kategorie verbruiker, maar geen beskikbaarheid fooi mag gehef word op eiendom waar voorafbetaalde meters geïnstalleer is nie. Die onderskeid word getref ter wille van die finansiële voordele wat voorafbetaalde meters inhou vir die betrokke dienste.

## **DEEL 4**

### **ELEKTRISITEIT**

4.1 Die toepaslike tariewe, soos goedgekeur deur die Raad, moet gehef word ten opsigte van die onderskeie kategorieë elektrisiteitsverbruikers, soos hieronder uiteengesit,

4.2 Tariefaanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.

4.3 Die verbruiks- en heffingskategorieë is soos volg:

4.3.1 Alle gemete elektrisiteitsverbruikers moet ‘n rekening ontvang ten opsigte van elektrisiteitsverbruik, gehef teen die toepaslike kategorie waarin die betrokke verbruiker val.

4.3.2 Die munisipaliteit verskaf die eerste 50kwh elektrisiteit per maand gratis aan geregistreerde deernisgevalle **en** huishoudelike enkelfase aansluitings waar die **aansluiting vrywillig tot 20 ampêre beperk word.**

4.3.3 Alle ander huishoudelike elektrisiteitsverbruikers, behalwe geregistreerde hulpbehoewendes met ‘n maksimum aansluiting van 20 ampêre en verbruikers met voorafbetaalde meters, moet addisioneel aangeslaan word vir ‘n basiese heffing per geïnstalleerde meter.

4.3.4 Alle handels-, nywerheids- en ander nie-huishoudelike eiendom moet addisioneel aangeslaan word met ‘n maandelikse basiese heffing per meter en waar toepaslik, moet ‘n aanvraagheffing wat verband hou met hulle onderskeie vlakke van verbruik, ingestel word.

4.3.5 Die munisipaliteit se departementele elektrisiteitsverbruik moet teen kosprys gehef word.

## **DEEL 5**

### **WATER**

5.1 Die kategorieë van waterverbruik soos hieronder uiteengesit, moet gehef word teen die toepaslike tariewe soos goedgekeur deur die Raad tydens elke jaarlikse begroting.

5.2 Tarief aanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.

5.3 Die kategorieë van verbruik en heffings is soos volg:

- 5.3.1 Hulpbehoewende huishoudelike waterverbruikers wat vir een of meer dienste van die Raad aangesluit is, ontvang die eerste 6 (ses) kl. water wat per maand gebruik word, gratis. Daarna sal 'n progressiewe tarief per kl. geld soos vasgestel deur die Raad van tyd tot tyd en soos uiteengesit in Deel 3 van hierdie beleid<sup>1</sup>.
- 5.3.2 Alle ander huishoudelike verbruikers sal aangeslaan word vir werklike waterverbruik teen 'n progressiewe tarief per kl. soos vasgestel deur die Raad van tyd tot tyd en soos uiteengesit in Deel 3 van hierdie beleid.
- 5.3.3 Die tarief van toepassing op huishoudelike waterverbruik mag nie die toepaslike tarief ten opsigte van ander verbruikers met 75% oorskry nie. Alle ander verbruikers, met die uitsondering van die deur die raad bepaal, insluitende besighede, nywerhede en institusionele verbruikers, moet dieselfde enkele tarief per kl. betaal, ongeag die volume water wat verbruik is.
- 5.3.4 'n Basiese heffing per watermeter kan deur die Raad van tyd tot tyd vasgestel word en sal geld ten opsigte van alle waterverbruikers, behalwe vir verbruikers met voorafbetalde meters.
- 5.3.5 Die munisipaliteit se departementele waterverbruik sal teen kosprys aangeslaan word.

## **DEEL 6**

### **VULLISVERWYDERING**

6.1 Die kategorieë vullisverwyderingverbruikers soos hieronder uiteengesit, moet aangeslaan word teen die toepaslike tariewe, soos goedgekeur deur die Raad tydens elke jaarlikse begroting.

6.2 Tariefaanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.

6.3 'n Aparte vaste maandelikse vullisverwyderingheffing is op elk van die volgende kategorieë verbruikers van toepassing, gebaseer op die koste van die betrokke diens:

6.4 Huishoudelike en ander verbruikers (verwydering een keer per week)

6.5 Besighede en ander verbruikers (verwydering twee keer per week)

6.6 Groter besighede en ander verbruikers (verwydering drie keer per week)

6.7 Besighede en ander (grootmaatverbruikers)

6.8 Geregistreerde hulpbehoewendes kan rabat kry op hierdie heffing soos deur die Raad

bekostigbaar geag tydens die goedkeuring van elke jaarlikse begroting, maar met die verstandhouding dat sodanige rabat nie minder as 50% van die maandelikse rekening ten opsigte van die vullisverwydering heffing beloop nie.

- 6.9 'n Vaste maandelikse heffing, wat nie die huishoudelike heffing mag oorskry nie, is betaalbaar deur die munisipaliteit se departemente.

## **DEEL 7**

### **RIOOL**

- 7.1 Die kategorieë van rioolverbruikers soos hieronder uiteengesit moet maandeliks aangeslaan word teen die toepaslike tarief soos goedgekeur deur die Raad tydens elke jaarlikse begroting.
- 7.2 Tariefaanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.
- 7.3 Die kategorieë vir gebruik en heffings is soos volg:
- 7.3.1 'n Vaste maandelikse fooi gebaseer op die koste van die diens moet gehef word ten opsigte van alle huishoudelike wooneenhede insluitende woonstelle, deeltitel- en tyddeeleenhede.
- 7.3.2 Geregistreerde hulpbehoewendes kan rabatte ontvang mits die Raad dit as bekostigbaar ag tydens die goedkeuring van elke jaarlikse begroting, maar met die verstandhouding dat hierdie rabatte nie minder as 50% van die maandelikse rekening vir hierdie diens sal beloop.
- 7.3.3 'n Vaste maandelikse fooi, gebaseer op die koste vir die diens moet gehef word ten opsigte van alle besighede, nywerhede en institusionele verbruikers.
- 7.3.4 'n Vaste maandelikse fooi gelykstaande aan die laagste (huishoudelike) tarief, moet gehef word ten opsigte van die munisipaliteit se departemente.
- 7.3.5 'n Afvalwaterfooi is voorts betaalbaar deur fabriek en ander nywerhede waar afvalwater, wat afkomstig is vanaf hierdie verbruikers, spesiale suiweringsmaatreëls deur die munisipaliteit vereis. Sodanige fooie moet gebaseer wees op die toksiese inhoud van die betrokke afvalwater en die koste vir die suiwing.

## **DEEL 8**

### **ANDER TARIWE**

- 8.1 Ander tariewe = Alle tariewe uitgesonderd water, elektrisiteit, riool en vullisverwydering.
- 8.2. Alle ander tariewe moet gestandaardiseer wees binne die munisipale gebied

- 8.3 Alle ander tariewe moet deur die Raad goedgekeur word tydens elke jaarlikse begroting en moet, waar raadsaam geag deur die Raad, deur erfbelasting en algemene inkomste gesubsidieer word, veral wanneer die tariewe onekonomies blyk te wees wanneer die betrokke diens se koste gedek moet word, of wanneer die koste nie akkuraat bepaal kan word nie, of wanneer die tarief daarop gemik is slegs om die betrokke diens of gerief te reguleer eerder as te finansier.
- 8.4 Alle ander tariewe waaroor die munisipaliteit volle beheer het en wat nie direk verband hou met die koste van 'n betrokke diens nie, moet jaarliks aangepas word om ten minste in lyn te wees met die heersende verbruikersprysindeks, mits daar goeie redes is hoekom 'n aanpassing nie gedoen gaan word nie.
- 8.5 Die volgende dienste moet as gesubsidieerde dienste geag word en die tariewe heef moet ten minstens 50% daarvan dek of so na as moontlik aan 50% of die jaarlikse werklike uitgawes waarvoor begroot is ten opsigte van die betrokke diens:
- 8.5.1 begrafnisse en begraafplase
  - 8.5.2 huur vir die gebruik van munisipale sportfasiliteite
  - 8.5.3 munisipale swembad
  - 8.5.4 munisipale museums
  - 8.5.5 verwydering van tuin-en besigheidsafval na die munisipale stortingsterrein
  - 8.5.6 ander diverse tariewe bv. Verhuur van toerusting, bouplangelde, grondgebruik beplanning, ens.
- 8.6 Die volgende dienste moet as gemeenskapsdienste beskou word en geen tariewe mag heef word vir die gebruik daarvan nie:
- 8.6.1 munisipale biblioteek (behalwe vir boetes)
  - 8.6.2 munisipale tuine en alle ander parke en openbare oop ruimtes
- 8.7 Die volgende dienste moet as ekonomiese dienste beskou word en die tariewe heef moet 100%, of so na as moontlik aan 100%, die begrote jaarlikse werk uitgawes van die betrokke diens dek.
- 8.7.1 onderhoud van grafte en gedenkтуин
  - 8.7.2 huishuur
  - 8.7.3 huur vir die gebruik van munisipale sale en ander persele (onderworpe aan die voorwaardes soos hieronder uiteengesit)
  - 8.7.4 bouplanfooie
  - 8.7.5 verkoop van plastiek vullissakke
  - 8.7.6 verkoop van vullisdromme
  - 8.7.7 skoonmaak van persele

- 8.7.8 elektrisiteit, water, riool, nuwe aansluitingsfooie
  - 8.7.9 verkoop van plante
  - 8.7.10 fotostatiese afdrukke en fooie
  - 8.7.11 uitklaringsertifikate en ander sertifikate (bv. sonering)
  - 8.7.12 aansoekfooie vir grondgebruik
  - 8.7.13 dorpskaarte en soneringsplanne
- 8.8 Die volgende heffings en tariewe moet as 'n regulerende of strafmaatreël oorweeg word en moet toepaslik oorweeg word tydens elke jaarlikse begroting.
- 8.8.1 boetes vir verlore of laat biblioteekboeke
  - 8.8.2 skutfooie
  - 8.8.3 elektrisiteit, water, afsluitings- en aansluitingsfooie
  - 8.8.4 boetes en ander heffings neergelê ingevolge die goedgekeurde beleid ten opsigte van kredietbeheer en skuldinvordering
  - 8.8.5 boetes vir die indiening van afgekeurde, verouderde, vooruitgedateerde of andersins onaanvaarbare tjeks.
- 8.9 Markverwante huur moet gehê word ten opsigte van die verhuring van elke munisipale eiendom, insluitende karavaanparke en strandoorde.
- 8.10 Indien die munisipale bestuurder tevrede is dat sale en persele benodig word vir nie-winsgewende instansies en vir die lewering van 'n diens aan die gemeenskap, kan hy tot 100% afslag toestaan ten opsigte van die betrokke huur.
- 8.11 Die munisipale bestuurder moet bepaal of enige vrywaring of waarborg gegee moet word ten opsigte van die huur van munisipale sale, persele en sportgronde en moet in ag neem watter skade die munisipaliteit kan ly as gevolg van die gebruik van die betrokke fasiliteite.

## **DEEL 9:**

### **BESKIKBAARHEIDSFOOIE**

- 9.1 Besikbaarheidsfooie, soos jaarliks in sy begroting deur die raad bepaal, ten opsigte van Water, Elektrisiteit, Riool en Vullisverwydering is betaalbaar deur alle eienaars van onbeboude eiendomme waar geeneen van die dienste aangesluit is nie maar redelikerwys aangesluit kan word. Indien een of meer van hierdie dienste aangesluit word, sal die basiese fooie t.o.v. al die dienste wat redelikerwys aangesluit kan word, geld soos bepaal in die gedeelte van hierdie beleidsdokument wat daarmee handel.
- 9.2 Dat leë erwe met 'n markwaarde van minder as R20 000 soos aangedui op die waardasierol van die Munisipaliteit kwyteskeld word van beskikbaarheidsgelde vir 'n tydperk van een jaar na oordrag van die eiendom om sodoende sodanige eienaar die



geleentheid te bied om finansiële hulp te bekom vir die aanbring van verbeterings op die erf.

<sup>i</sup> 22 Mei 2009

# **BERGRIVIER MUNICIPALITY**

## **VIREMENT POLICY**

## **VIREMENT POLICY Approved - MARCH 2010**

### **1 INTRODUCTION**

- 1.1 Webster's New Millennium Dictionary of English defines "Virement" as "a regulated transfer or reallocation of money from one account to another, especially public funds."
- 1.2 A virement represents a flexible mechanism to effect budgetary amendments within a municipal financial year.
- 1.3 Changing circumstances and priorities during a financial period may give rise to a need to virement (transfer) funds within or between approved Votes, as defined in the Municipal Finance Management Act 56 of 2003(MFMA). The treatment of such instances may, however, be dependent on whether an adjustment budget is required or not.

### **2 PURPOSE**

- 2.1 The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. A municipality's virement policy and its underlying administrative process within the system of delegations is one of these controls.
- 2.2 Section 81(1)(d) of the MFMA states inter alia that "The chief financial officer of a municipality...must advise senior managers and other senior officials in the exercise of powers and duties assigned to them in terms of section 78 or delegated to them in terms of section 79;..."
- 2.3 It is the responsibility of each Director to which funds are allocated, to plan and conduct assigned operations so as not to expend more funds than budgeted and to ensure that funds are utilized effectively and efficiently.
- 2.4 Section 78(1)(b) of the MFMA states inter alia that:  
  
"Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure...that the financial and other resources of the municipality are utilized effectively, efficiently, economically and transparently..."
- 2.5 This policy aims to provide guidelines to senior management in the use of virements as a mechanism in their day to day management of their budgets.

In addition it specifically aims to empower senior managers with an efficient financial– and budgetary system to ensure optimum service delivery within the current legislative framework of the MFMA and the municipality's system of delegations.

### 3 DEFINITIONS

#### 3.1 ***Accounting Officer (MFMA)***

(a) in relation to a municipal official referred to in Section 60 of the MFMA

#### 3.2 ***Approved budget (MFMA)***

(a) means an annual budget approved by a municipal council, or

(b) approved by a provincial or the national executive following an intervention in terms of section 139 of the Constitution, and includes such an annual budget as revised by an adjustments budget in terms of section 28

#### 3.3 ***Chief Financial Officer (MFMA)***

“a person designated in terms of section 80(2)(a)”

#### 3.4 ***Cost Centre***

A Cost Centre is a logical point at which cost (expenditure) is managed by a responsible cost centre owner. A cost centre is identified by the first 3 digits of the ledger account number.

#### 3.5 ***Cost Item***

Cost items distinguish between different cost sections or categories of expenditure. These are identified by the next 3 digits of the ledger account number.

### 3.6 **Director**

Section 56 of the System Act states inter alia that:

”Appointment of managers directly accountable to municipal managers (a) a municipal council, after consultation with the municipal manager, appoints a manager directly accountable to the municipal manager...”

### 3.7 **Financial Year**

The 12 month period between 1 July and 30 June of the following year.

### 3.8 **Vote (MFMA)**

3.8.1 “(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality, and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.”

3.8.2 In the case of the Bergrivier Municipality the definition of Vote is set at Directorate level, with the exception being tariff funded services as a result of their closed account nature e.g. Electricity (*Cost Centre 621&622*), Water (*Cost Centre 511*), Waste Management (*Cost Centre 171*) and Waste Water Management (*Cost Centre 291*). In these cases “vote” is set at cost centre level.

### 3.9 **Virement**

The process of transferring an approved budgetary provision from one operating cost centre or capital project to another within a vote during a municipal financial year and which results from changed circumstances from that which prevailed at the time of the budget adoption.

## 4 **MFMA REGULATIONS ON BUDGET VERSUS EXPENDITURE**

4.1 The MFMA regulates as follows regarding the incurring of expenditure against budgetary provisions.

#### 4.1.1 Section 15

Appropriation of funds for expenditure “A municipality may, except where otherwise provided in this Act, incur expenditure only

(a) in terms of an approved budget, and

- (b) within the limits of the amounts appropriated for the different votes in an approved budget.”

#### 4.1.2 Unauthorized Expenditure (MFMA Definition)

“in relation to a municipality, means any expenditure incurred by a Municipality otherwise than in accordance with section 15 of 11(3), and includes

- (a) Overspending of the total amount appropriated in the municipality’s approved budget
- (b) Overspending of the total amount appropriated for a vote in the approved Budget
- (c) Expenditure from a vote unrelated to the department or functional area covered by the vote
- (d) Expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose
- (e) Spending of an allocation referred to in paragraph(b), (c) or (d) of the definition of “allocation” otherwise than in accordance with any conditions of the allocation, or
- (f) A grant by the municipality otherwise than in accordance with this Act”

#### 4.1.3 Overspending (MFMA Definition)

“in relation to the budget of a municipality means

- (a) causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- (b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- (c) in relation to expenditure under section 26, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section;”

#### 4.1.4 Section 71(1)(g)(iii) states inter alia

- “(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the

municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:...(g) when necessary, an explanation of...(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget....”

## 5 VIREMENT REQUIREMENTS

- 5.1 The virement process represents the major mechanism to align and take corrective (financial/budgetary) action within a vote (Directorate) during a financial year.
- 5.2 In order for a vote (Directorate) to transfer funds from one cost centre or capital project to another cost centre or capital project, a saving has to be identified within the monetary limitations of the approved “giving” cost centre or capital project allocations on the respective budgets.
- 5.3 Sufficient, (no committed) budgetary provision should be available within the “giving” vote’s cost centre or project concerned to give effect to the budgetary transfer (virement). In addition, the transferring function must clearly indicate to which cost centre or capital project the budget provision will be transferred to and provide a clear motivation for the transfer.
- 5.4 Any budgetary amendment of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption via an adjustments budget (per MFMA Section 28)
- 5.5 In terms of Section 17 of the MFMA a municipality’s budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets.
- 5.6 Virements are not permissible between votes.
- 5.7 Virements between Trading and Rate funded functions are not allowed, due to the differing impacts on respective tariffs or Rates borne services’ budgets, unless adopted via adjustment budgets (per MFMA Section 28)

## 6 OPERATING BUDGET VIREMENTS

- 6.1 Virements are not allowed to utilize special purpose budgetary allocations, adopted by Council as such and to which specific Council recommendations apply.

6.2 Sound motivations should be provided for all virements, as provided for on pro forma virement application documentation.

6.3 Specific virement limitations:

6.3.1 No virements are permitted between cost item of employee related costs (100) and other cost items within a cost centre or vote without the written consent of both the municipal manager and the CFO.

6.3.2 No virements are permitted to and from Grants and Subsidies Paid, except if supported by Council decision for such transfer and as per the approved Grants-in-Aid Policy.

6.3.4 Remuneration of Councilors

Virements to or from this category are not allowed.

## 7 CAPITAL BUDGET VIREMENT

7.1 Specific virement limitations

7.2 Sound motivations should be provided for all virements, as provided for on pro forma virement documentation.

7.3 Virements are not allowed between asset classes within a vote.

7.4 No virements are permitted to and from assets financed from different financial sources within a vote.



# **BERGRIVIER MUNISIPALITEIT**

## **PROPERTY RATES BY-LAW**

## 1. PREAMBLE

- (1) Section 229(1) of the Constitution authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the Municipality.
- (2) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (3) In terms of section 6 (1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.
- (4) In terms of section 6 (2) of the Property Rates Act, by-laws adopted in terms of section 6(2) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

## 2. INTERPRETATION

In this by-law, the English text prevails in the event of any conflict with the Afrikaans texts, and, unless the context otherwise indicates-

**“Municipality”** means Bergrivier Municipality;

**“Bergrivier Rates Policy”** means a rates policy adopted by the Bergrivier Municipality in terms of this by-law;

**“Constitution”** means the Constitution of the Republic of South Africa;

**“Credit Control and Debt Collection By-Law and Policy”** means Bergrivier Municipality’s Credit Control and Debt Collection By-Law and Policy as required by section 96(b), 97 and 98 of the Systems Act;

**“Property Rates Act”** means the Local Government: Municipal Property Rates Act, 6 of 2004;

**“rate” or “rates”** means a municipal rate on property as envisaged in section 229 of the Constitution.

## 3. ADOPTION AND IMPLEMENTATION OF RATES POLICY

- (1) The Municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (2) The municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

## 4. CONTENTS OF RATES POLICY

The Municipality’s rates policy shall, *inter alia*:

- (1) Apply to all rates levied by the municipality pursuant to the adoption of the municipality’s annual budget;
- (2) Comply with the requirements for:

- (a) The adoption and contents of a rates policy specified in terms of section 3 of the Property Rates Act;
- (b) The process of community participation specified in section 4 of the Property Rates Act;
- (c) The annual review of a rates policy specified in terms of section 5 of the Property Rates Act;
- (3) Specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the Municipality may wish to adopt;
- (4) Include such further enforcement mechanisms, if any, as the municipality may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Laws and Policy.

## **5. ENFORCEMENT OF RATES POLICY**

The Municipality's rates policy shall be enforced through the Credit Control and Debt Collection By-Law and Policy and any further enforcement mechanisms stipulated in the Municipality's rates policy.

## **6. OPERATIVE DATE**

This By-Law shall take effect on 1 July 2012

**BERGRIVIER MUNISIPALITEIT**

**VOORSIENINGSKANAAL  
BESTUURSBELEID**

**MUNISIPALE VOORSIENINGSKANAAL BESTUURSBELEID**  
**PLAASLIKE REGERING: WET OP MUNISIPALE FINANSIËLE BESTUUR,**  
**2003**

Ingevolge die bepalings van artikel 111 van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet No. 56 van 2003) besluit die Raad om die volgende voorstel te aanvaar as die Voorsieningskanaal Bestuursbeleid van die Bergriver Munisipaliteit.

**I N H O U D**

1. Woordbepalings

**HOOFSTUK 1**

**DAARSTELLING EN IMPLEMENTERING VAN  
VOORSIENINGSKANAAL BESTUURSBELEID**

2. Voorsieningskanaal bestuursbeleid
3. Wysiging van voorsieningskanaal bestuursbeleid
4. Delegasie van voorsieningskanaal bestuursbeleid magte en pligte
5. Subdelegasies
6. Oorsigrol deur Raad
7. Voorsieningskanaal bestuurseenhede
8. Opleiding van voorsieningskanaalbestuur amptenare

**HOOFSTUK 2**

**VOORSIENINGSKANAAL BESTUURSRAAMWERK**

9. Formaat van voorsieningskanaal bestuur

***Deel 1 : Aanvraagbestuur***

10. Stelsel van aanvraagbestuur

***Deel 2 : Verkrygingsbestuur***

11. Stelsel van verkrygingsbestuur
12. Reeks verkrygingsprosesse

13. Algemene voorskrifte vir oorweging van 'n geskrewe kwotasie of bod
14. Lyste van geakkrediteerde voornemende diensverskaffers
15. Kleinkas aankope
16. Geskrewe of mondelinge kwotasies
17. Formele geskrewe pryskwotasies
18. Prosedures vir die verkryging van goedere of dienste deur middel van geskrewe of mondelinge kwotasies en formele geskrewe pryskwotasies
19. Mededingende bodproses
20. Proses vir mededingende botte
21. Bod dokumentasie vir mededingende botte
22. Openbare uitnodiging vir mededingende botte
23. Prosedure vir die hantering, oopmaak en aanteken van botte
24. Onderhandelinge met voorkeur bieder
25. Twee-fase bodproses
26. Komiteestelsel vir mededingende botte
27. Bod spesifikasie komitees
28. Bod evalueringskomitees
29. Bod toekenningskomitees
30. Verkryging van bankdienste
31. Verkryging van IT verwante goedere of dienste
32. Verkryging van goedere en dienste onder kontrakte verkry deur ander regeringsliggame
33. Verkryging van goedere wat spesiale veiligheidsreëlings verg
34. Trots SA Veldtog
35. Aanstelling van konsultante
36. Afwyking en goedkeuring van geringe oortredings in die verkrygingsproses

37. Botte nie aangevra nie
38. Voorkoming van misbruik van die voorsieningskanaal bestuursbeleid

### ***Deel 3 : Logistiek, Beskiking, Risiko en Prestasie Bestuur***

39. Logistieke bestuur
40. Beskikingsbestuur
41. Risiko bestuur
42. Prestasie bestuur

### ***Deel 4 : Ander Sake***

43. Verbod op toekennings aan persone wie se inkomstebelasting sake nie in orde is nie
44. Verbod op toekennings aan persone in diens van die Staat
45. Toekennings aan naby-familielede of persone in diens van die Staat
46. Etiese standaarde
47. Aansporings, belonings, geskenke en gunste
48. Borgskappe
49. Besware en klagtes
50. Beslissing van dispute, besware, klagtes en navrae
51. Kontrakte wat voorsiening maak vir vergoeding gegrond op omset

### **Woordbepalings**

1. In hierdie beleid, mits die inhoud anders aandui, het 'n woord of uitdrukking die betekenis wat daaraan toegewys is deur die Wet, dieselfde betekenis soos vervat in die Wet, en –

**“ander toepaslike wetgewing”** beteken enige ander wetgewing van toepassing op die munisipale voorsieningskanaal bestuur, insluitend –

- (a) Die Wet op die Raamwerk vir Voorkeurverkrygingsbeleid, 2000 (Wet No. 5 van 2000);

(b) *‘the Broad-based Black Economic Empowerment Act, 2003 (Act. No. 53 of 2003); en*

(c) Die Wet op die Konstruksie Nywerheid Ontwikkelingsraad, 2000 (Wet No. 39 van 2000);

**“die Wet”** beteken die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet No. 56 van 2003);

**“finale toekenning”**, in verhouding tot botte of kwotasies voorgelê vir ‘n kontrak, beteken die finale besluit waardeur ‘n bod of kwotasie aanvaar is;

**“formele geskrewe pryskwotasie”** beteken kwotasies waarna verwys in paragraaf 12(1) (c) van hierdie beleid.

**“geskrewe of mondelinge kwotasies”** beteken kwotasies waarna verwys in paragraaf 12(1)(b) van die Wet

**“in diens van die Staat”** beteken –

(a) ‘n Lid van –

(i) enige munisipale raad;

(ii) enige provinsiale wetgewer; of

(iii) die Nasionale Vergadering of die Nasionale Raad van Provinsies

(b) ‘n Lid van die raad van direkteure van enige munisipale entiteit.

(c) ‘n Amptenaar van enige munisipaliteit of munisipale entiteit

(d) ‘n Werknemer van enige nasionale of provinsiale departement, nasionale of provinsiale openbare entiteit of grondwetlike instelling binne die betekenis van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999).



(e) 'n Lid van die rekenpligtige owerheid of enige nasionale of provinsiale openbare entiteit; of

(f) 'n Werknemer van die Parlement of 'n provinsiale wetgewer

**“mededingende bod”** beteken 'n bod ingevolge 'n mededingende bodproses;

**“mededingende bodproses”** beteken 'n mededingende bodproses waarna verwys in paragraaf 12(1)(d) van hierdie beleid;

**“langtermyn kontrak”** beteken 'n kontrak wat 'n termyn van een jaar oorskry;

**“lys van geakkrediteerde voornemende verskaffers”** beteken die lys van geakkrediteerde voornemende verskaffers wat deur die munisipaliteit

bygehou moet word ingevolge paragraaf 14 van hierdie beleid.

**“Regulasies”** beteken die Wet op Plaaslike Regering : Munisipale Finansiële Bestuur, 2003, munisipale Voorsieningskanaal Bestuursregulasies afgekondig ingevolge Staatskennisgewing 868 van 2005;

**“Tesourie riglyne”** beteken enige riglyne oor voorsieningskanaalbestuur soos uitgereik deur die Minister ingevolge artikel 168

## HOOFSTUK 1

### IMPLEMENTERING VAN VOORSIENINGSKANAAL BESTUURSBELEID

#### Voorsieningskanaal bestuursbeleid

2. (1) Alle amptenare en ander rolspelers in die VKB van die Munisipaliteit moet die beleid sodanig implementeer ten einde -
  - (a) uitvoering te gee aan –
    - (i) artikel 217 van die Grondwet; en
    - (ii) Deel 1 van Hoofstuk 11 en ander toepaslike voorwaardes van die Wet.
  - (b) regverdig, billik, deursigtig, kompetend en koste-effektief te wees;
  - (c) te voldoen aan –
    - (i) die regulasies; en
    - (ii) enige minimum norme en standaard wat ingevolge artikel 168 van die Wet voorgeskryf mag word.
  - (d) in ooreenstemming te wees met ander toepaslike wetgewing;
  - (e) nie die doelwit benadeel van die voorsieningskanaal bestuurstelsels tussen enige sferes van staatsliggame nie; en
  - (f) in ooreenstemming te wees met nasionale ekonomiese beleid met betrekking tot die bevordering van beleggings en handeldryf met die openbare sektor;
- (2) Die Munisipaliteit moet ooreenkomstig die voorsieningskanaal bestuursbeleid optree wanneer –
  - (a) goedere of dienste verkry word;

- (b) weggedoen word met goedere wat nie meer nodig word nie.
  - (c) verskaffers gekeur word om hulp te verleen met die voorsiening van munisipale dienste anders as onder omstandighede soos voorgeskryf in Hoofstuk 8 van die Munisipale Stelselswet; of
  - (d) eksterne meganismes ingevolge artikel 80 (1) (b) van die Munisipale Stelselswet vir die voorsiening van munisipale dienste onder omstandighede ooreenkomstig artikel 83 van sodanige Wet.
- (3) Hierdie beleid, tensy elders voorgeskryf, is nie van toepassing op die verkryging van goedere en dienste ooreenkomstig artikel 110(2) van hierdie Wet nie, insluitend –
- (a) Water vanaf die Departement Waterwese of 'n openbare entiteit, 'n ander munisipaliteit of 'n munisipale entiteit; en
  - (b) Elektrisiteit vanaf Eskom of 'n ander openbare entiteit, 'n ander munisipaliteit of 'n munisipale entiteit.

### **Wysiging van die voorsieningskanaal bestuursbeleid**

3. (1) Die rekenpligtige beampte moet –
- (a) Die implementering van hierdie beleid ten minste jaarliks hersien; en
  - (b) wanneer die rekenpligtige beampte dit nodig ag, voorstelle vir wysiging van hierdie beleid, voorlê aan die raad.
- (2) Indien die rekenpligtige beampte konsep wysigings aan die Raad voorlê wat verskil van die modelbeleid uitgereik deur die Nasionale Tesourie, moet die rekenpligtige beampte toesien -
- (a) dat sodanige voorgestelde wysigings voldoen aan die Regulasies; en

(b) enige afwyking van die modelbeleid aan die Nasionale Tesourie en betrokke provinsiale tesourie rapporteer.

(3) Wanneer hierdie voorsieningskanaal bestuursbeleid gewysig word, moet die noodsaaklikheid vir eenvormigheid met betrekking tot voorsieningskanaalpraktyke, prosedures en vorms tussen staatsliggame van alle sferes in ag geneem word, veral toegang tot voorsieningskanaal stelsels vir klein besighede.

#### **Delegasie van voorsieningskanaalbestuur magte en pligte**

4. (1) Die raad delegeer hiermee sodanige addisionele magte en pligte aan die rekenpligtige beampte ten einde die rekenpligtige beampte in staat te stel om –

(a) die voorsieningskanaal bestuurs verantwoordelikhede toegeken aan die rekenpligtige beampte, uit te voer ingevolge -

(i) Hoofstuk 8 of 10 van die Wet; en

(ii) Hierdie beleid..

(b) om die administratiewe en operasionele doeltreffendheid met die implementering van die voorsieningskanaal bestuursbeleid ten volle te benut;

(c) om redelike koste-effektiewe maatreëls in te stel vir die voorkoming van bedrog, korrupsie, begunstiging asook onbillike en onreëlmatige praktyke met die implementering van die voorsieningskanaal bestuursbeleid; en

(d) om te voldoen aan die verantwoordelikhede ooreenkomstig artikel 115 en ander betrokke voorwaardes van die Wet.

(2) Artikels 79 en 106 van die Wet is van toepassing op die subdelegasie van magte en pligte gedelegeer aan 'n rekenpligtige beampte ingevolge die bepalings van subparagraaf (1).

(3) Die rekenpligtige beampte mag nie enige voorsieningskanaalbestuur magte of pligte subdelegeer aan 'n persoon wie nie 'n beampte van die munisipaliteit is nie, of aan 'n komitee wat nie uitsluitlik bestaan uit beamptes van die munisipaliteit nie.

(4) Hierdie paragraaf mag nie gelees word asof 'n beampte, aan wie die mag gedelegeer is om finale toekennings te maak, 'n finale toekenning tydens 'n mededingende bodproses kan maak anders as deur middel van die komiteestelsel ooreenkomstig paragraaf 26 van hierdie beleid.

### **Subdelegasies**

5. (1) Die rekenpligtige beampte mag ingevolge artikel 79 of 106 van die Wet, enige voorsieningskanaalbestuur magte en pligte subdelegeer, insluitend dié gedelegeer aan die rekenpligtige beampte ingevolge hierdie beleid, maar enige sodanige subdelegasie moet in ooreenstemming wees met subparagraaf (2) van hierdie beleid.

(2) Die mag om 'n finale toekenning te maak -

(a) bo R10 miljoen (BTW ingesluit) mag nie deur die rekenpligtige beampte gesubdelegeer word nie;

(b) meer as R2 miljoen (BTW ingesluit), maar nie meer as R10 miljoen (BTW ingesluit), kan gesubdelegeer word, maar slegs aan 'n bod toekenningskomitee waarvan die hoof finansiële beampte of 'n senior bestuurder lid is;

(c) nie meer as R2 miljoen (BTW ingesluit) kan gesubdelegeer word, maar slegs aan :

( a ) die Hoof Finansiële Beampte ;

( b ) 'n Senior Bestuurder ;

( c ) 'n Bestuurder wat direk aan die Hoof Finansiële Beampte verantwoording doen of 'n Senior Bestuurder of

(d) 'n Bodtoekenningskomitee

(3) die bodtoekenningskomitee aan wie die mag om finale toekennings te maak, gesubdelegeer is ooreenkomstig subparagraaf (2), moet binne vyf werksdae na die einde van elke maand, 'n skriftelike verslag voorlê aan die rekenpligtige beampte wat besonderhede bevat van elke finale toekenning wat deur sodanige komitee gemaak is gedurende die maand, insluitend -

- (a) die bedrag van die toekenning;
  - (b) die naam van die persoon aan wie die toekenning gemaak is; en
  - (c) die rede hoekom die toekenning aan sodanige persoon gemaak is
- (4) Subparagrafe (3) van hierdie beleid is nie van toepassing op kleinkas aankope nie.
- (5) Geen voorsieningskanaalbestuur besluitnemende magte mag gedelegeer word aan 'n raadgewer of konsultant nie.

### **Oorsigrol deur die raad**

6. (1) Die raad behou die reg voor om 'n oorsigrol te hê met betrekking tot die implementering van hierdie voorsieningskanaal bestuursbeleid.

Vir die doeleindes van sodanige oorsigrol, moet die rekenpligtige beampte -

- (a) (i) in die geval van 'n munisipaliteit binne 30 dae na die einde van elke finansiële jaar, 'n verslag aan die raad van die munisipaliteit voorlê oor die implementering van die voorsieningskanaal bestuursbeleid en enige munisipale entiteit onder die uitsluitlike of gedeelde beheer van die munisipaliteit;

(ii) in die geval van 'n munisipale entiteit, binne 20 dae na die einde van elke finansiële jaar, 'n verslag oor die implementering van die munisipale entiteit se voorsieningskanaalbestuursbeleid aan die raad van direkteure voorle, wie dan sodanige verslag aan die rekenpligtige beampte van die moeder munisipaliteit moet voorle vir voorlegging aan die raad ingevolge subparag (iii) wanneer ernstige en wesenlike probleme ontstaan met die implementering van beleid, onmiddellik 'n verslag voorlê aan die Raad, wat dan die verslag aan die rekenkunpligte beampte van die moeder munisipaliteit voorlê vir voorlegging aan die Raad..

(3) Die rekenpligtige beampte moet binne 10 dae na die einde van elke kwartaal, 'n verslag oor die implementering van die voorsieningskanaal bestuursbeleid voorlê aan die Burgemeester.

(4) Die verslae moet in die openbaar bekendgemaak word ooreenkomstig artikel 21A van die Munisipale Stelselwet.

### **Voorsieningskanaal bestuurseenheid**

7. (1) 'n Voorsieningskanaal bestuurseenheid moet ingestel word om hierdie beleid te implementeer.

(2) Die voorsieningskanaal bestuurseenheid funksioneer onder die direkte toesig van die hoof finansiële beampte of 'n beampte aan wie hierdie plig gedelegeer is ingevolge artikel 82 van die Wet.

### **Opleiding van voorsieningskanaalbestuur beamptes**

8. Die opleiding van beamptes betrokke met die implementering van die voorsieningskanaal bestuursbeleid moet ooreenkomstig enige Tesourieriglyne ten opsigte van voorsieningskanaalbestuur opleiding geskied.

## Hoofstuk 2

### RAAMWERK VIR VOORSIENINGSKANAAL BESTUURSBELEID

#### Formaat vir Voorsieningskanaalbeleid

9. Hierdie beleid moet effektiewe stelsels uiteensit vir -

- (i) Aanvraagbestuur
- (ii) Verkrygingsbestuur
- (iii) Logistieke bestuur
- (iv) Beskikingsbestuur
- (v) Risiko bestuur; en
- (vi) Prestasie bestuur

#### *Deel 1 : Aanvraagbestuur*

##### *Aanvraagbestuurstelsel*

10. (1) Die rekenpligtige beampte moet 'n geskikte bestuurselsel vestig en implementeer ten einde te verseker dat die bronne wat benodig word deur die munisipaliteit, sy operasionele verpligtinge en sy strategiese doelwitte, soos uiteengesit in die Geïntegreerde Ontwikkelingsplan, ondersteun.

(2) Die aanvraagbestuurstelsel moet -

- (a) Tydige beplannings- en bestuursprosesse insluit om te verseker dat alle goedere en dienste benodig deur die munisipaliteit, gekwantifiseer, begroot, betyds en doeltreffend gelewer word aan die korrekte bestemmings en op kritieke afleweringstermyns en die geskikte kwaliteit en kwantiteit teen 'n redelike koste is.



- (b) enige voordele in ag neem ten opsigte van ekonomie van skaal wat verkry kan word in die geval van verkrygings wat herhalend van aard is; en
- (c) voorsiening maak vir die samestelling van die vereiste spesifikasies om te verseker dat behoeftes vervul word.

## ***Deel 2 : Verkrygingbestuur***

11. (1) Die rekenpligtige beampte moet die stelsel van verkryging soos in hierdie gedeelte uiteengesit, implementeer ten einde te verseker –

- (a) dat goedere en dienste aangekoop word deur die munisipaliteit ooreenkomstig goedgekeurde prosesse
- (b) dat uitgawes ten opsigte van goedere en dienste aangegaan is ooreenkomstig 'n goedgekeurde begroting ingevolge artikel 15 van die Wet;
- (c) dat voldoen is aan die perke van die onderskeie verkrygingsprosesse;
- (d) dat bod dokumentasie, evaluasie en toekenningskriteria sowel as algemene voorwaardes van 'n kontrak in ooreenstemming is met enige toepaslike wetgewing; en
- (e) dat enige Tesourie riglyne met betrekking tot verkrygingbestuur behoorlik in ag geneem word: .

(2). Wanneer goedere of dienste aangekoop word ooreenkomstig artikel 110(2) van die Wet, moet die rekenpligte beampte in die openbaar bekend maak dat sodanige goedere of dienste aangekoop is anders as deur die munisipaliteit se voorsieningskanaal bestuurselsel, insluitend -

- (a) die tipe goedere of dienste; en
- (b) die naam van die verskaffer.

## **Reeks van verkrygingsprosesse**

12. (1) Goedere en dienste mag slegs soos volg aangekoop word -
- (a) kleinkas aankope, tot en met 'n transaksie waarde van R2 000 (BTW ingesluit);
  - (b) geskrewe of mondelinge kwotasies vir aankope met 'n transaksie waarde tot R10 000 (BTW ingesluit);
  - (c) formele geskrewe pryskwotasies vir aankope met 'n transaksie waarde van meer as R10 000 tot R200 000 (BTW ingesluit); en
  - (d) 'n Mededingende bodproses ten opsigte van -
    - (i) aankope hoër as 'n transaksie waarde van R200 000 (BTW ingesluit); en
    - (ii) die verkryging van langtermyn kontrakte.
- (2) Die rekenpligtige beampte kan skriftelik -
- (a) die verskillende perke soos gespesifiseer in subparagraaf (1) verminder, maar nie vermeerder nie; en
  - (b) opdrag gee dat -
    - (i) formele geskrewe pryskwotasies verkry word vir enige spesifieke aankope met 'n transaksiewaarde van minder as R10 000; of
    - (ii) 'n mededingende bodproses gevolg word vir enige spesifieke aankope met 'n transaksiewaarde van minder as R200 000.
- (3) Goedere of dienste mag nie doelbewus opgedeel word in gedeeltes of items van 'n mindere waarde ten einde bloot die vereistes van die beleid te vermy nie. Wanneer die transaksie waardes bepaal word, moet goedere of dienste wat uit verskillende gedeeltes of items bestaan sover moontlik as 'n enkele transaksie hanteer word.

### **Algemene voorskrifte vir oorweging van 'n geskrewe kwotasie of bod**

- 13.** 'n Geskrewe kwotasie of bod mag nie oorweeg word nie mits die verskaffer wat die kwotasie of bod ingedien het -
- (a) die volgende besonderhede verskaf het ten opsigte van die verskaffer -
    - (i) volle naam;
    - (ii) identifikasie-, maatskappy- of ander registrasienommer; en
    - (iii) belastingverwysingnommer en BTW registrasienommer, indien enige.
  - (b) die munisipaliteit gemagtig het om 'n belastingklaringsertifikaat vanaf die Suid-Afrikaanse Inkomstediens te verkry dat die verskaffer se inkomstebelastingsake in orde is; en
  - (c) aangedui het –
    - (i) of hy of sy in diens is van die staat, of in die voorafgaande twaalf maande in diens was van die staat ;
    - (ii) indien die verskaffer nie 'n natuurlike persoon is nie, of enige van sy direkteure, bestuurders, hoofaandeelhouders of belanghebbendes in diens is van die staat, of in die voorafgaande twaalf maande in diens was van die staat; of
    - (iii) 'n gade, kind of ouer van die verskaffer of van 'n direkteur, bestuurder, aandeelhouer of belanghebbende waarna verwys in subparagraaf (ii) in diens is van die staat, of in die voorafgaande twaalf maande in diens was van die staat.

### **Lyste van geakkrediteerde voornemende verskaffers**

- 14. (1)** Die rekenpligtige beampte moet –
- (a) 'n Lys byhou van geakkrediteerde voornemende verskaffers van goedere en dienste wat gebruik kan word vir die aankoop vereistes

deur middel van geskrewe of mondelinge kwotasies en formele geskrewe pryskwotasies; en

- (b) ten minste, eenkeer per jaar deur middel van plaaslike koerante, die webtuiste of enige ander toepaslike wyse, voornemende verskaffers van goedere of dienste uitnoui om aansoek te doen vir evaluering en aantekening as geakkrediteerde voornemende verskaffer.
- (c) die lys kriteria vir geakkrediteerde voornemende verskaffers spesifiseer; en
- (d) nie die naam van 'n voornemende verskaffer lys wie se naam op die Nasionale Tesourie se databasis verskyn as 'n persoon wat verhoed is om handel te dryf met die publieke sektor nie;

(2) Die lys moet ten minste kwartaalliks opgedateer word ten einde enige addisionele voornemende verskaffers en enige nuwe kommoditeite of tipes dienste, in te sluit. Voornemende verskaffers moet toegelaat word om op enige tydstip aansoeke in te dien om gelys te word.

(3) Die lys moet per kommoditeit en per tipe diens saamgestel word.

### **Kleinkasaankope**

15. Die voorwaardes vir die aankoop van goedere deur middel van kleinkasaankope ingevolge paragraaf 12(1)(a) van hierdie beleid, is soos volg: -

- (a) Die Rekenpligtige beampte bepaal die voorwaardes waaronder die Hoof Finansiële beampte verantwoordelikheid vir die kleinkas kan delegeer aan 'n beampte wat aan hom raporteer
- (b) Die Rekenpligtige beampte bepaal die maksimum aantal kleinkasaankope of die maksimum bedrae per maand ten opsigte van elke bestuurder;

- (c) Die Rekenpligtige beampte bepaal enige tipe uitgawe uit kleinkasaanlope, wat uitgesluit is, waar nodig geag;
- (d) 'n Maandelikse rekonsiliasieverslag vanaf elke bestuurder moet voorsien word aan die Hoof Finansiële beampte, insluitend -
  - (i) die totale bedrag kleinkasaankope vir daardie maand; en
  - (ii) kwitansies en toepaslike dokumente vir elke aankoop.

**Geskrewe of mondelinge kwotasies (artikel 12(b) )**

- 16. Die voorwaardes vir die verkryging van van goedere of dienste deur middel van skriftelike of mondelinge kwotasies is soos volg: -
  - (a) dat kwotasies bekom moet word vanaf verkieslik ten minste drie verskillende verskaffers, maar nie beperk tot verskaffers wie se name op die lys van geakkrediteerde voornemende verskaffers van die munisipaliteit verskyn nie, met dien verstande dat mits kwotasies bekom word van verskaffers wie nie gelys is nie, hulle voldoen aan die lyskriteria van die voorsieningskanaal bestuursbeleid ooreenkomstig 14(1)(b) en (c) van hierdie beleid;
  - (b) dat verskaffers, sover dit moontlik haalbaar is, versoek word om skriftelike kwotasies voor te lê.
  - (c) dat indien dit nie moontlik is om ten minste drie kwotasies te bekom nie, die redes daarvoor aangeteken word en kwartaalliks voorgelê word aan die rekenpligtige beampte of ander beampte aangewys deur die rekenpligtige beampte;
  - (d) dat die rekenpligtige beampte die name aanteken van die voornemende verskaffers, wie versoek is om kwotasies voor te lê met die gekwoteerde pryse; en
  - (e) dat indien 'n kwotasie mondeling gelewer is, die bestelling slegs geplaas kan word nadat skriftelike bevestiging ontvang is van die gekose verskaffer.

### **Formele geskrewe pryskwotasies (artikel 12 (c) )**

17. (1) Die voorwaardes vir die verkryging van goedere of dienste deur middel van formele geskrewe pryskwotasies, is soos volg -
- (a) dat skriftelike kwotasies bekom word vanaf ten minste drie verskillende verskaffers wie se name verskyn op die lys van geakkrediteerde voornemende verskaffers van die munisipaliteit;
  - (b) dat kwotasies bekom mag word vanaf verskaffers wat nie gelys is nie, met dien verstande dat sodanige verskaffers voldoen aan die lyskriteria in die voorsieningskanaal bestuursbeleid ooreenkomstig paragraaf 14(1)(b) en (c) van hierdie beleid;
  - (c) dat, indien dit nie moontlik is om ten minste drie kwotasies te bekom nie, die redes aangeteken en goedgekeur word deur die hoof finansiële beampte of 'n beampte aangewys deur die hoof finansiële beampte; en
  - (d) dat die rekenpligtige beampte die name van die voornemende verskaffers en hulle geskrewe kwotasies aanteken.
- (2) 'n Beampte wat aangewys is ooreenkomstig subparagraaf (1) (c) moet binne drie dae na die einde van elke maand verslag lewer aan die hoof finansiële beampte oor enige goedkeurings toegestaan gedurende sodanige maand deur die beampte ooreenkomstig sodanige subparagraaf.

### **Prosedures vir die verkryging van goedere of dienste deur middel van geskrewe of mondelinge kwotasies en formele geskrewe pryskwotasies**

18. Die prosedure vir die verkryging van goedere of dienste is soos volg :
- (a) Wanneer die lys van geakkrediteerde voornemende verskaffers gebruik word, moet die rekenpligtige beampte deurlopende kompetisie bevorder tussen verskaffers deur hulle te nooi om kwotasies op 'n rotasiebasis voor te lê;
  - (b) Alle benodigdhede wat R30 000 (BTW ingesluit) oorskry moet benewens die vereistes van paragraaf 17 vir ten minste sewe dae op

die webtuiste en op die amptelike kennisgewingbord van die munisipaliteit verskyn.

- (c) Aanbiedinge wat ontvang word, moet op 'n vergelykende grondslag geëvalueer word, met inagneming van onvoorwaardelike voorwaardes;
- (d) die rekenpligtige beampte of hoof finansiële beampte moet op 'n maandelikse grondslag toesien dat die verkryging van goedere of dienste deur middel van geskrewe of mondelinge kwotasies of formele geskrewe pryskwotasies nie misbruik word.
- (e) die rekenpligtige beampte of hoof finansiële beampte moet maandeliks skriftelik verwittig word ten opsigte van alle geskrewe of mondelinge kwotasies en formele skriftelike pryskwotasies soos aanvaar deur 'n beampte wat optree ingevolge 'n subdelegasie.
- (f) Aanbiedinge minder as R30 000 (BTW ingesluit) moet toegeken word op grond van nakoming van kontrak spesifikasies en voorwaardes, vermoë en bekwaamheid om goedere en dienste teen die laagste prys te lewer.
- (g) Aanvaarbare aanbiedinge, onderworpe aan die voorkeerpunte stelsel en verwante regulasies, moet toegestaan word aan die bieder wie die hoogste punte aangeteken het.

### **Mededingende bodproses**

19. (1) Goedere of dienste wat 'n transaksie waarde van R200 000 (BTW ingesluit) oorskry, asook langtermyn kontrakte, kan slegs verkry word deur middel van 'n mededingende bodproses, onderworpe aan paragraaf 11(2) van hierdie beleid;
- (2) Geen verkryging van goedere of dienste wat 'n beraamde transaksie waarde van R200 000 (BTW ingesluit) oorskry, mag doelbewus opgedeel word in gedeeltes of items van 'n mindere waarde om bloot goedere en dienste anders as deur 'n mededingende bodproses te verkry.

### **Proses vir mededingende botte**

20. Die rekenpligtige beampte moet prosedures neerlê vir 'n mededingende bodproses vir elk van die volgende fases:
- (a) die samestelling van mededingende boddokumentasie, soos omskryf in paragraaf 21
  - (b) publieke uitnodiging vir botte omskryf in paragraaf 22
  - (c) terreinvergaderings of inligtingssessies, soos omskryf in paragraaf 23
  - (d) die hantering van botte wat ingedien is na afloop van die publieke uitnodiging soos omskryf in paragraaf 23
  - (e) die evaluering van botte soos omskryf in paragraaf 28
  - (f) die toekenning van kontrakte;
  - (g) die administrasie van kontrakte
    - (i) Na goedkeuring van 'n bod, moet die rekenpligtige beampte en die bieder 'n skriftelike ooreenkoms aangaan.
  - (h) behoorlike rekordhouding:
    - (i) Oorspronklike/geregtelike skriftelik ooreengekome ooreenkomste moet veilig bewaar word vir verwysingsoeleindes.

### **Bod dokumentasie vir mededingende botte**

21. Die kriteria waaraan boddokumentasie moet voldoen, moet
- (a) in ag neem -
    - (i) die algemene kontrakvoorwaardes en enige spesiale voorwaardes van die kontrak indien gespesifiseer.;
    - (ii) enige Tesourie riglyne omtrent boddokumentasie; en
    - (iii) die vereistes van die Konstruksie Nywerheidsontwikkelingsraad, in die geval van 'n bod wat verband hou met konstruksie, opgradering of opknop van geboue of infrastruktuur;
  - (b) die insluiting van die voorkeerpuntstelsel wat gebruik word, doelwitte soos oorweeg in die voorkeurverkryging regulasies en



toekenningskriteria, sowel as kriteria wat deur ander toepaslike wetgewing vereis word;

- (c) bidders is verplig om enige konflik van belang te verklaar ten opsigte van enige transaksie waarvoor die bod ingedien word;
- (d) indien verwag word dat die waarde van die transaksie R10 miljoen (BTW ingesluit) kan oorskry, moet bidders die volgende voorsien -
  - (i) indien wetgewing vereis dat die bidder jaarliks finansiële state moet voorberei vir ouditering, die geouditeerde jaarlikse finansiële state;
    - (aa) vir die afgelope drie jare; of
    - (bb) indien die besigheid nie drie jaar bestaan nie vir sodanige korter periode.
  - (ii) 'n sertifikaat wat deur die bidder onderteken is wat sertifiseer dat die bidder geen onbetwiste verpligtinge het ten opsigte van munisipale dienste aan 'n munisipaliteit of ander diensverskaffer ten opsigte van sodanige betaling wat langer as 30 dae uitstaande is nie.
  - (iii) besonderhede van enige kontrakte toegeken aan die bidder deur 'n staatsliggaam oor die afgelope vyf jaar, insluitend besonderhede van enige materiële nie-nakoming of dispuut rakende die uitvoering van sodanige kontrak.
  - (iv) 'n staat waarop aangedui word of enige gedeelte van die goedere of dienste vanaf buite die Republiek bekom word en, indien wel, watter gedeelte en of verwag word dat enige gedeelte van betalings vanaf die munisipaliteit vanuit die Republiek oorgedra gaan word; en
- (e) stipuleer dat dispute bemiddel word deur gemeenskaplike konsultasie (met of sonder regsverteenwoordiging) of, indien onsuksesvol, in 'n Suid-Afrikaanse geregshof;

## **Publieke uitnodiging vir mededingende botte**

22. Die prosedure vir die uitnodiging vir mededingende botte, is soos volg:

(a) Enige uitnodiging aan voornemende verskaffers om 'n bod in te dien, moet deur middel van 'n publieke kennisgewing in plaaslike koerante, die webtuiste van die munisipaliteit of op enige ander gepaste wyse geskied (wat 'n advertensie in die Staats Tenderbulletin kan insluit); en

(b) die inligting vervat in 'n publieke advertensie, moet insluit -

(i) die sluitingsdatum vir die voorlegging van botte, wat nie minder as 30 dae kan wees in die geval van transaksies wat R10 miljoen (BTW ingesluit) oorskry, of van 'n langtermyn aard, of 14 dae in enige ander geval vanaf die datum waarop die advertensie geplaas is in 'n koerant, onderworpe aan subparagraaf (2) van hierdie beleid; en

(ii) 'n kennisgewing dat botte slegs voorgelê mag word op die boddokumentasie voorsien deur die munisipaliteit.

(iii) datum, tyd en plek van enige voornemende terreinvergaderings of inligtingssessies.

(2) Die rekenpligtige beampte kan 'n sluitingsdatum, wat minder is as die 30 dae of 14 dae wat vereis word, vasstel vir die voorlegging van botte, maar slegs indien sodanige korter tydperk geregverdig kan word op grond van noodsaaklikheid of dringendheid of noodgeval of enige ander uitsonderlike geval waar dit onprakties of onmoontlik is om die amptelike verkrygingsproses te volg.

(3) Botte wat ingedien is, moet verseël wees.

(4) Waar botte in elektroniese formaat aangevra word, moet sodanige botte aangevul word met verseëelde dokumentasie.

## **Prosedure met die hantering, oopmaak en aantekene van botte**

23. Die prosedure vir die hantering, oopmaak en aantekene van botte is soos volg:

- (a) Botte -
  - (i) moet in die openbaar oopgemaak word; en
  - (ii) moet oopgemaak word op dieselfde tyd of so spoedig moontlik nadat die typerk vir die voorlegging van botte verstryk het.
  - (iii) na die tyd ontvang, behoort nie oorweeg te word nie en moet onmiddellik as sodanig geïndoseer en onoopgemaak gelaat word.
- (b) enige bier of lid van die publiek het die reg om te versoek dat die name van biers wat hulle bod betyds ingehandig het, uitgelees mag word en, indien prakties moontlik, ook elke bier se totale bodprys; en
- (c) Geen inligting, behalwe die voorwaardes in paragraaf (b) wat verband hou met die bod, mag aan biers of ander persone bekendgemaak word nie totdat die suksesvolle biers in kennis gestel is van die toekenning; en
- (d) die rekenpligtige beampte moet -
  - (i) alle botte wat betyds ontvang is, aanteken in 'n register
  - (ii) die register beskikbaar maak vir publieke inspeksie; en
  - (iii) die aantekeninge in die register en die bodresultate op die webtuiste plaas.

#### **Onderhandelinge met voorkeur biers**

24. (1) Die rekenpligtige beampte kan die finale voorwaardes van 'n kontrak onderhandel met biers wie deur 'n mededingende bodproses geïdentifiseer is as voorkeur biers, mits sodanige onderhandeling –
- (a) nie 'n ander voorkeur bier 'n tweede en onregverdige kans gee nie;
  - (b) nie tot die nadeel van enige ander bier is nie; en
  - (c) nie aanleiding gee tot 'n hoër prys as die bod wat voorgelê is nie.
- (2) Notules van sodanige onderhandelinge moet vir rekorddoeleindes bewaar word.

## **Twee-fase bodproses**

- 25.** (1) 'n Twee-fase bodproses word toegelaat ten opsigte van –
- (a) groot ingewikkelde projekte;
  - (b) projekte waar dit onvanpas sou wees om volledige, gedetailleerde tegniese spesifikasies voor te berei; of
  - (c) langtermyn projekte waarvan die termyn langer as drie jaar is.
- (2) Tydens die eerste fase moet tegniese voorleggings met betrekking tot konseptuele ontwerpe of prestasie spesifikasies aangevra word, onderworpe aan tegniese sowel as handelsverklarings en –wysigings.
- (3) Tydens die tweede fase moet finale tegniese voorleggings en prysgekwoteerde botte aangevra word.

## **Komiteestelsel vir mededingende botte**

- 26.** (1) 'n Komiteestelsel bestaande uit die volgende komitees moet ingestel word vir elke verkryging of gedeeltelike verkryging soos bepaal deur die rekenpligtige beampte.
- (i) 'n Bodspesifikasie komitee;
  - (ii) 'n Bodevalueringskomitee; en
  - (iii) 'n Bodtoekenningskomitee.
- (2) Die rekenpligte beampte stel die lede van elke komitee aan ooreenkomstig artikel 117 van die Wet; en
- (3) 'n Neutrale of onafhanklike waarnemer kan, wanneer nodig geag deur die rekenpligtige beampte, aangestel word om 'n komiteesitting by te woon ten einde regverdigheid te verseker en deursigtigheid te bevorder.
- (4) Die komiteestelsel moet in ooreenstemming wees met –
- (a) paragraaf 27, 28 en 29 van hierdie beleid; en
  - (b) enige ander toepaslike wetgewing.

- (5) Die rekenpligtige beampte kan die komiteestelsel ook van toepassing maak op formele geskrewe pryskwotasies.

### **Bodspesifikasiekomitee**

27. (1) 'n Bodspesifikasiekomitee moet die spesifikasies saamstel ten opsigte van elke verkryging van goedere of dienste deur die munisipaliteit of munisipale entiteit.

- (2) Spesifikasies -

(a) moet op 'n regverdigde wyse saamgestel word ten einde alle voornemende verskaffers die geleentheid te gee om hulle goedere of dienste aan te bied;

(b) moet enige aanvaarde standarde in ag neem, soos byvoorbeeld standarde uitgereik deur *Standards South Africa*, die *International Standards Organisation*, of 'n owerheid wat geakkrediteer is of erken word deur die *South African National Accreditation System* waaraan toerusting of materiale of vakmanskap moet voldoen;

- (c) moet waar moontlik, ooreenkomstig werksverrigting omskryf word, eerder as beskrywende ontwerpkenmerke;
- (d) mag nie 'n handelsbeperking veroorsaak in enige kontrakvereistes in die vorm van spesifikasies, planne, tekeninge, ontwerpe, toets- en toetsingmetodes, verpakking, merk of etikettering of nakoming sertifisering nie;
- (e) mag nie verwys na enige spesifieke handelsmerk, naam, patent, ontwerp, tipe, spesifieke bron of produsent tensy daar geen ander behoorlike, presiese manier is om die kenmerke van die werk te beskryf nie, in welke geval sodanige verwysing vergesel moet wees deur die woorde 'ekwivalent'
- (f) moet elke spesifieke doelwit aandui waarvoor punte toegeken kan word ooreenkomstig die puntstelsel soos uiteengesit in die Voorkeur-verkrygingsregulasies 2001; en

(g) moet goedgekeur wees deur die rekenpligtige beampte voor die publikasie van die boduitnodiging ooreenkomstig paragraaf 22 van hierdie beleid.

(3) Die bodspesifikasiekomitee moet bestaan uit een of meer beamptes van die munisipaliteit, verkieslik die bestuurder verantwoordelik vir die betrokke funksie en, waar toepaslik, kan eksterne kundige raadgewers ingesluit word.

(4) Geen persoon, raadgewer of korporatiewe entiteit betrokke by die bodspesifikasiekomitee of direkteur van sodanige korporatiewe entiteit, mag nie op enige voortspruitende kontrakte nie.

### **Bodevalueringskomitees**

**28.** (1) Die bodevalueringskomitee moet –

(a) botte evalueer ooreenkomstig –

(i) die spesifikasies vir 'n spesifieke verkryging; en

(ii) die puntstelsel soos uiteengesit ooreenkomstig artikel 27(2)(f).

(b) elke bieder se vermoë om die kontrak na te kom, evalueer;

(c) seker maak dat die voornemende bieder se munisipale erfbelastings en munisipale diensteheffings nie agterstallig is nie; en

(d) 'n verslag met aanbevelings voorlê aan die toekenningskomitee ten opsigte van die toestaan van 'n bod of enige ander verwante aangeleentheid.

(2) Die bodevalueringskomitee moet sover moontlik bestaan uit –

(a) beamptes uit departemente wat die goedere of dienste benodig en

(b) ten minste een voorsieningskanaal bestuurspraktisyn van die munisipaliteit.

## **Bodtoekenningskomitee**

- 29.** (1) Die bodtoekenningskomitee moet –
- (a) die verslag en aanbevelings van die bodevalueringskomitee oorweeg;  
en
  - (b) of -
    - (i) afhangende van sy delegasies, 'n finale toekenning of aanbeveling maak aan die rekenpligtige beampte om die finale toekenning te maak; of
    - (ii) 'n ander aanbeveling maak aan die rekenpligtige beampte oor hoe om voort te gaan met die betrokke verkryging.
- (2) 'n Bodtoekenningskomitee moet uit ten minste vier senior bestuurders van die munisipaliteit bestaan en moet insluit -
- (a) die hoof finansiële beampte of, indien die hoof finansiële beampte nie beskikbaar is nie, 'n ander bestuurder in die begrotings- en tesouriekantoor wat direk rapporteer aan die hoof finansiële beampte en aangewys is deur die hoof finansiële beampte;
  - (b) ten minste een senior voorsieningskanaal bestuurpraktisyn wie 'n beampte van die munisipaliteit is;
  - (c) 'n tegniese deskundige in die betrokke veld en wie ook 'n beampte is, indien sodanige kundige bestaan;
  - (d) die rekenpligtige Beampte kan 'n sekondant met dieselfde magte as die lid, tydelik aanstel ten tye van afwesigheid van lede weens siekte of verlof; en
  - (e) 'n Kworum vir die Bodtoekenningskomitee sal bestaan uit, die helfte plus een van die totale aantal lede met stemreg.
- (3) Die rekenpligtige beampte moet die voorsitter van die komitee aanwys. Indien die voorsitter afwesig is by 'n vergadering, moet die komiteelede teenwoordig een van hulle lede kies om as voorsitter op te tree.
- (4) geen lid van die bodevalueringskomitee, of 'n adviseur of persoon wat

die evalueringskomitee bystaan, mag 'n lid van 'n bodtoekenningskomitee wees nie.

(5) (a) Indien die bodtoekenningskomitee besluit om 'n bod toe te staan anders as die een aanbeveel deur die bodevalueringskomitee, moet die bodtoekenningskomitee sodanige ander aanbeveling, met redes, aan die rekenpligtige beampte maak nadat hy nagegaan het of die voorkeur verskaffer se munisipale erfbelastings en munisipale diensteheffings nie agterstallig is nie

(b) Die rekenpligtige beampte, moet

(i) na oorweging van die redes vir die afwyking, die aanbeveling van die bodtoekenningskomitee waarna verwys in paragraaf (a) bekragtig of verwerp; en

(ii) indien die aanbeveling van die bodtoekenningskomitee verwerp is, die aanbeveling na die bodtoekenningskomitee terugverwys heroorweging.

(6) Die rekenpligtige beampte kan te enige stadium van 'n bodproses, enige aanbeveling gemaak deur die evalueringskomitee of die toekenningskomitee, terugverwys na sodanige komitee vir heroorweging van die aanbeveling.

(7) Die rekenpligtige beampte moet binne 10 werksdae voldoen aan artikel 114 van die Wet.

### **Verkryging van bankdienste**

**30.** (1) 'n Kontrak vir bankdienste -

(a) moet verkry word deur middel van mededingende botte;

(b) moet in ooreenstemming wees met artikel 7 of 85 van die Wet;

en



(c) mag nie 'n tydperk van meer as vyf jaar op 'n keer oorskry nie.

(2) Die proses vir die verkryging van 'n kontrak vir bankdienste moet ten minste nege maande voor die verstryking van 'n bestaande kontrak, 'n aanvang neem.

(3) Die sluitingsdatum vir die voorlegging van botte mag nie minder as 60 dae vanaf die datum waarop die advertensie in 'n koerant geplaas is ooreenkomstig paragraaf 22(1), geskied nie. Botte moet beperk word tot banke wat geregistreer is ingevolge die Wet op Banke, 1990 (Wet no. 94 van 1990).

### **Verkryging van IT-verwante goedere of dienste**

31. (1) Die rekenpligtige beampte kan die Staats Inligting Tegnologie Agentskap (SITA) versoek om by te staan met die verkryging van IT-verwante goedere of dienste deur middel van 'n mededingende bodproses.

(2) Beide partye moet 'n skriftelike ooreenkoms aangaan ten einde die dienste wat gelewer word, en betalings wat gemaak word aan SITA, te reguleer.

(3) Die rekenpligtige beampte moet SITA verwittig tesame met 'n motivering van die IT behoeftes as -

- (a) die transaksie waarde van IT-verwante goedere of dienste benodig tydens enige finansiële jaar R50 miljoen (BTW ingesluit) oorskry; of
- (b) die transaksie waarde van 'n kontrak wat verkry is, hetsy vir een of meer jare, R50 miljoen (BTW ingesluit), oorskry.

(4) Indien SITA kommentaar lewer op die voorlegging en die munisipaliteit stem nie saam met sodanige kommentaar nie, moet die kommentaar en die redes vir verwerping, voorgelê word aan die raad, die Nasionale Tesourie, die betrokke provinsiale tesourie en die Ouditeur-Generaal.

### **Verkryging van goedere en dienste ooreenkomstig kontrakte verkry deur ander staatsliggame**

32. (1) Die rekenpligtige beampte mag goedere en dienste aankoop ooreenkomstig 'n kontrak verkry deur 'n ander staatsliggaam, maar slegs indien

- (a) die staatsliggaam die kontrak verkry het deur middel van 'n mededingende bodproses van toepassing op sodanige staatsliggaam;
  - (b) daar geen rede bestaan om te glo dat sodanige kontrak nie geldig verkry is nie;
  - (c) daar wesenlike afslagte of voordele sou wees om dit so te doen; en
  - (d) die ander staatsliggame en die verskaffer ooreengekom het om sodanige verkryging skriftelik voor te lê.
- (2) Subparagraaf (1)(c) en (d) is nie van toepassing nie indien -
- (a) 'n munisipale entiteit goedere of dienste bekom deur middel van 'n kontrak verkry deur die moeder munisipaliteit; of
  - (b) 'n Munisipaliteit goedere of dienste bekom deur middel van 'n kontrak verkry deur die munisipale entiteit waarvan dit die moeder munisipaliteit is.

### **Verkryging van goedere wat spesiale veiligheidsmaatreëls verg**

- 33.** (1) Die aankoop en berging van goedere in grootmaat (anders as water) wat spesiale veiligheidsmaatreëls verg, insluitend gasse en brandstof, moet sover moontlik vermy word.
- (2) Waar die berging van goedere in grootmaat geregverdig is, moet dit gebaseer wees op grondige redes, insluitend die totale koste van eienaarskap, koste voordele en omgewingsimpak en moet deur die rekenpligtige beampte goedgekeur word.

### **Trots SA Veldtog**

- 34.** Die munisipaliteit ondersteun die Trots SA veldtog tot so 'n mate dat, mits alles gelyk is, voorkeur gegee word aan die verkryging van plaaslike goedere en dienste van -

- Eerstens – verskaffers en besighede binne die munisipaliteit of distrik.
- Tweedens – verskaffers en besighede binne die betrokke provinsie;
- Derdens – verskaffers en besighede binne die Republiek van Suid-Afrika

## **Aanstelling van konsultante**

**35.** (1) Die rekenpligtige beampte mag konsultasiedienste verkry met dien verstande dat enige Tesourie riglyne ten opsigte van die konsultasiedienste in aggeneem is toe sodanige verkrygings aangegaan is.

(2) 'n Kontrak vir die voorsiening van konsultasiedienste moet verkry word deur mededingende botte, indien -

(a) die waarde van die kontrak vir konsultasiedienste R200 000 (BTW ingesluit) oorskry; of

(b) die termyn van die kontrak een jaar oorskry.

(3) Benewens enige vereistes voorgeskryf deur hierdie beleid ten opsigte van mededingende botte, moet bidders besonderhede verskaf van -

(a) alle konsultasiedienste verskaf aan 'n staatsliggaam oor die laaste vyf jaar; en

(b) enige soortgelyke konsultasiedienste verskaf aan 'n staatsliggaam oor die laaste vyf jaar.

(4) Die rekenpligtige beampte moet toesien dat kopiereg ten opsigte van enige dokument wat geproduseer word, en die patentregte of eienaarskap van enige toerusting, masjinerie, stelsel of proses wat ontwerp of saamgestel is deur 'n konsultant tydens die tydperk van die konsultasiediens, gesetel is in die munisipaliteit.

## **Afwyking en goedkeuring van geringe oortredings in die verkrygingsproses**

**36.** (1) Die rekenpligtige beampte kan –

(a) afstand doen van die amptelike verkrygingsprosesse daargestel deur hierdie beleid ten einde enige goedere of dienste te verkry deur enige gepaste proses, wat direkte onderhandelinge mag insluit, maar slegs-

(i) tydens 'n noodgeval

- (ii) indien sodanige goedere of dienste vanaf 'n enkele verskaffer beskikbaar is of geproduseer word
  - (iii) vir die aankoop van spesiale kunswerke of historiese voorwerpe waar dit moeilik is om spesifikasies saam te stel
  - (iv) aankoop van diere vir dieretuine en/of natuur- en wildreservate; of
  - (v) in enige ander uitsonderlike geval waar dit onprakties of onmoontlik is om die amptelike verkrygingsprosesse te volg; en
- (b) enige geringe oortredings van die verkrygingsprosesse deur 'n beampte of komitee wat optree ingevolge gedelegeerde magte en pligte wat suiwer tegniese van aard is goedkeur.
- (2) Die rekenpligtige beampte moet die redes vir enige afwykings aanteken ooreenkomstig subparagrafe (1)(a) en (b) van hierdie beleid en daarvoor verslag lewer by die volgende raadsvergadering en 'n nota insluit by die jaarlikse finansiële state.
- (3) Subparagraaf (2) is nie van toepassing op die verkryging van goedere en dienste ingevolge paragraaf 11(2) van hierdie beleid nie.

### **Ongevraagde Botte**

37. (1) Ooreenkomstig artikel 113 van die Wet is daar geen verpligting om botte, wat buite die normale bodproses ontvang is, te oorweeg nie.
- (2) Die rekenpligtige beampte kan 'n ongevraagde bod ooreenkomstig artikel 113(2) van die Wet oorweeg, maar slegs indien -
- (a) die produk of diens aangebied ingevolge die bod 'n bewese unieke of inoverende konsep is;
  - (b) die rekenpligtige beampte bevind dat grondige redes bestaan waarom die normale bodprosesse nie gevolg is nie.
  - (c) die persoon wie die bod gemaak het, die alleenverskaffer is van die produk of diens; en

- (d) daar 'n buitengewone voordeel of besondere kostebesparing vir die munisipaliteit of munisipale entiteit teweeg gebring sal word

(3) Indien die rekenpligtige beampte besluit om 'n ongevraagde bod wat voldoen aan paragraaf (2) van hierdie beleid, te oorweeg, moet die besluit in die openbaar bekend gemaak word ooreenkomstig artikel 21A van die Munisipale Stelselwet, tesame met –

- (a) redes waarom die bod nie oop moet wees vir ander bidders nie;
  - (b) 'n uiteensetting van die moontlike voordele sou die ongevraagde bod aanvaar word; en
  - (c) 'n uitnodiging aan die publiek of ander voornemende verskaffers om kommentaar te lewer binne 30 dae vanaf datum van die kennisgewing
- (4) Die rekenpligtige beampte moet alle skriftelike kommentaar ontvang ooreenkomstig subparagraaf (3) insluitend enige reaksie van die ongevraagde bidder, voorlê aan die Nasionale Tesourie en die betrokke provinsiale tesourie vir kommentaar.
- (5) Die toekenningskomitee moet die ongevraagde bod oorweeg en kan, afhangende van sy delegasies, die bod toestaan of 'n aanbeveling maak aan die rekenpligtige beampte.
- (6) 'n Vergadering van die toekenningskomitee om 'n ongevraagde bod te oorweeg, moet oop wees vir die publiek.
- (7) Wanneer die saak oorweeg word, moet die toekenningskomitee in ag neem –
- (a) enige kommentaar voorgelê deur die publiek; en
  - (b) enige skriftelike kommentaar en aanbevelings van die Nasionale Tesourie of die betrokke provinsiale tesourie.
- (8) Indien enige aanbevelings van die Nasionale Tesourie of provinsiale tesourie verwerp word of nie nagekom word nie, moet die rekenpligtige beampte redes vir die verwerping of nie-nakoming van sodanige

aanbevelings, voorlê aan die Ouditeur-Generaal, die betrokke provinsiale tesourie en die Nasionale Tesourie.

- (9) Sodanige voorlegging moet plaasvind binne sewe dae na die besluit oor die toekenning van die ongevraagde bod, maar geen kontrak wat die munisipaliteit bind tot die bod mag aangegaan of onderteken word binne 30 dae na die voorlegging nie.

### **Voorkoming van misbruik van die voorsieningskanaal bestuursbeleid**

**38.** (1) Die rekenpligtige beampte moet -

- (a) Alle redelike stappe neem om misbruik van die voorsieningskanaal bestuurstelsel te voorkom;

- (b) enige bewerings teen 'n beampte of ander rolspeler ondersoek ten opsigte van bedrog, korrupsie, begunstiging, onregverdige en onreëlmatige praktyke of gebruike ten einde te voldoen aan die voorsieningskanaal bestuursbeleid, en wanneer geregverdig –

- (i) gepaste stappe neem teen sodanige beampte of ander rolspeler; of

- (ii) enige beweerde kriminele gedrag aan die Suid-Afrikaanse Polisie Dienste rapporteer.

- (c) die Nasionale Tesourie databasis nagaan voordat enige kontrak toegestaan word ten einde te verseker dat geen aanbevole bieder, of enige van sy direkteure, gelys is as 'n persoon wat nie mag handel dryf met die publieke sektor nie;

- (d) enige bod verwerp -

- (i) indien enige munisipale erfbelastings of munisipale diensteheffings verskuldig deur die bieder of enige van sy direkteure aan die munisipaliteit, of aan enige ander munisipaliteit, vir meer as drie maande agterstallig is; of

- (ii) gedurende die laaste vyf jaar nie voldoende presteer het nie ten opsigte van 'n vorige kontrak met die munisipaliteit of enige

ander staatsliggaam, nadat skriftelike kennisgewing gegee is aan sodanige bieder dat prestasie onbevredigend was;

- (e) enige aanbeveling vir die toekenning van 'n kontrak verwerp, indien die aanbevole bieder, of enige van sy direkteure, korrupsie of bedrog gepleeg het tydens die kompetering vir die betrokke kontrak;
- (f) 'n Kontrak wat toegestaan is aan 'n persoon kanselleer, indien -
  - (i) die persoon korrupsie of bedrog gepleeg het tydens die bodproses of die uitvoering van die kontrak; of
  - (ii) 'n beampte of ander rolspeler enige bedrog of korrupsie gepleeg het gedurende die bodproses of die uitvoering van die kontrak wat sodanige persoon bevoordeel het; en
- (g) die bod of bieder verwerp indien sodanige bieder of enige van sy direkteure -
  - (i) die voorsieningskanaal bestuurstelsel van die munisipaliteit misbruik het of enige onbetaamlike gedrag geopenbaar het ten opsigte van sodanige stelsel;
  - (iii) skuldig bevind is aan bedrog of korrupsie die afgelope vyf jaar;
  - (iv) met opset versuim of nalaat om te voldoen aan enige staats-, munisipale of ander openbare sektor kontrak die afgelope vyf jaar; of
  - (v) gelys is in die Register vir Tender Oortreders ingevolge artikel 29 van die Wet op die Voorkoming en Bestryding van Korrupte Aktiwiteite (No. 12 van 2004).

(2) Die rekenpligtige beampte moet die Nasionale Tesourie en relevante provinsiale tesourie skriftelik verwittig ten opsigte van enige stappe geneem ingevolge subparagrafe (1)(b)(ii), (e) of (f) van hierdie beleid.

### ***Deel 3 : Logistiek, Wegdoen, Risiko en Prestasie Bestuur***

#### **Logistieke Bestuur**

**39.** Die rekenpligtige beampte moet 'n doeltreffende stelsel van logistieke bestuur instel wat die volgende moet insluit -

- (a) Die monitering van spandeerpatrone ten opsigte van kapitalebates wat die kodering van items, sover prakties, insluit ten einde te verseker dat elke bate 'n unieke nommer het;
- (b) die daarstel van voorraadvlakke wat die minimum en maksimum vlakke en tye insluit wanneer goedere op voorraad geneem word.
- (c) die plasing van handgeskrewe of elektroniese bestellings vir alle aankope anders as uit die kleinkas.
- (d) voordat betaling goedgekeur word moet die verantwoordelike beampte 'n sertifikaat uitreik dat goedere en dienste ontvang is of betyds gelewer is ooreenkomstig die bestelling, die algemene voorwaardes van die kontrak en spesifikasies, waar van toepassing, en die prys gehief soos gekwoteer is onder die kontrakvoorwaardes.
- (e) behoorlike standarde van interne beheer en pakhuisbestuur ten einde te verseker dat goedere wat in magasyne geberg word, veilig is en slegs aangewend word vir die doeleindes waarvoor dit aangekoop is.
- (f) gereelde kontrole ten einde te verseker dat alle bates, insluitend amptelike voertuie, behoorlik in stand gehou word en slegs vir amptelike doeleindes aangewend word;
- (g) Monitering en oorsig van die verskaffersprestasie ten einde te verseker dat spesifikasies en kontrakvoorwaardes ten opsigte van spesifieke goedere of dienste nagekom is.

### **Beskikkingsbestuur**

**40.** (1) Die kriteria vir die wegdoen of verhuring van bates, insluitend uitgediende, verouderde of oortollige bates, onderworpe aan artikels 14 en 90 van die Wet kan soos volg geskied -

- (i) oordra van die bate na 'n ander staatsliggaam ingevolge 'n voorwaarde van die Wet wat die oordra van bates magtig.
  - (ii) oordra van die bate na 'n ander staatsliggaam teen markverwante waarde of, waar toepaslik, kosteloos;
  - (iii) verkoop van die bate; of
  - (iv) vernietiging van die bate.
- (2) Die rekenpligtige beampte moet toesien dat -



(a) onroerende eiendom slegs verkoop word teen markverwante pryse behalwe waar die publieke belang of die lot van die armes dit anders sou vereis.

(b) roerende bates kan of deur middel van geskrewe pryskwotasies, 'n mededingende bodproses, veiling of teen markverwante pryse, watter ookal die mees voordeligste, verkoop word.

(c) vuurwapens nie verkoop of geskenk word aan enige persoon of instelling binne of buite die Republiek nie tensy goedgekeur deur die Nasionale Konvensionele Wapenbeheer Komitee.

(d) onroerende eiendom kan slegs verhuur word teen markverwante pryse behalwe waar die publieke belang of die lot van die armes dit anders sou vereis

(e) alle fooie, heffings, belastinge, tariewe, tarieweskaal en ander heffings wat verband hou met die verhuring van onroerende eiendom, jaarliks hersien word;

(f) waar bates verhandel word vir ander bates, die hoogste moontlike inruilprys onderhandel word.

(g) in die geval van gratis wegdoen van rekenaartoerusting, moet die provinsiale onderwysdepartement eers genader word om binne 30 dae aan te dui of enige van die plaaslike skole belangstel in die toerusting;

## **Risiko bestuur**

**41.** (1) Die kriteria vir die identifisering, oorweging en vermyding van moontlike risikos in die voorsieningskanaal bestuurstelsel, is soos volg

(2) Risikobestuur moet insluit -

- (a) die identifisering van risikos op 'n geval-tot-geval basis;
- (b) die toewys van risikos aan die party wat die beste aangewese is om sodanige risikos te bestuur;
- (c) aanvaarding van die koste van die risiko waar die koste vir die oordrag van die risiko groter is as om dit te behou;
- (d) die bestuur van risikos op 'n pro-aktiewe wyse en die voorsiening van voldoende dekking vir residu risikos; en
- (e) die toewys van relatiewe risikos aan die kontraktuele partye deur middel van duidelike en ondubbelsinnige kontrak dokumentasie.

## **Prestasiebestuur**

**42.** Die rekenpligtige beampte moet 'n doeltreffende interne moniteringstelsel daarstel ten einde, op 'n basis van retrospektiewe ontleding vas te stel of die gemagtigde voorsieningskanaal bestuursprosesse gevolg is en of die doelwitte van hierdie beleid bereik is.

## ***Deel 4 : Ander sake***

### **Verbod op toekennings aan persone wie se inkomstebelasting sake nie in orde is nie**

**43.** (1) Geen toekenning hoër as R30 000 mag aan 'n persoon toegestaan word nie mits die Suid-Afrikaans Inkomstediens bevestig dat sodanige persoon se inkomstebelastingsake in orde is.

(2) Voordat 'n toekenning aan 'n persoon gemaak is, moet die rekenpligtige persoon eers met die Suid-Afrikaanse Inkomstediens bevestig dat sodanige persoon se inkomstebelastingsake in orde is.

(3) Indien die Suid-Afrikaanse Inkomstediens nie binne 7 dae reageer nie, kan aanvaar word dat subparagraaf (1) in orde is.

### **Verbod op toekennings aan persone in diens van die Staat**

**44.** (1) Die rekenpligtige beampte moet toesien dat, ongeag of die verkrygingsproses gevolg is, geen toekenning aan enige persoon gemaak word –

- (a) wie in diens is van die staat; of
- (b) indien sodanige persoon nie 'n natuurlike persoon is nie, waarvan enige direkteur, bestuurder, hoofaandeelhouer of belanghebbende 'n persoon is in die diens van die staat; of
- (c) 'n persoon, wie 'n adviseur of konsultant is en wie gekontrakteeer is met die munisipaliteit.

### **Toekennings aan naby-familielede of persone in diens van die Staat**

**45.** (1) Die rekenpligtige beampte moet toesien dat nota's by die jaarlikse finansiële state besonderhede weergee van enige toekenning meer as R2000 aan 'n persoon wie 'n gade, kind of ouer is van 'n persoon in diens van die staat, of in die diens van staat was oor die afgelope twaalf maande, insluitend –

- (a) die naam van sodanige persoon;
- (b) die kapasiteit waarin sodanige persoon in diens is van die staat; en
- (c) die bedrag van die toekenning.

#### **Etiese standaarde**

**46.** (1) 'n Etiese standaard kode soos voorsien in die Nasionale Tesourie se Gedragskode vir voorsieningskanaal bestuurspraktisyns en ander rolspelers betrokke in voorsieningskanaalbestuur word hiermee ingestel vir beamptes en ander rolspelers in die voorsieningskanaal bestuurstelsel van die munisipaliteit ten einde die volgende te bevorder -

- (a) wedersydse vertroue en respek; en
  - (b) 'n omgewing waarbinne besigheid met integriteit en op 'n regverdig en redelike wyse kan geskied.
- (2) 'n Oortreding van die Etiese Kode moet soos volg aangespreek word -
- (a) in die geval van 'n werknemer, ingevolge die dissiplinêre prosedures van die munisipaliteit ooreenkomstig artikels 57(1)(b) van die Munisipale Stelselswet.
  - (b) in die geval van 'n rolspeler wie nie 'n werknemer is nie – op enige gepaste wyse ter erkenning van die erns van die oortreding.
  - (c) In alle gevalle, moet finansiële wangedrag aangespreek word ooreenkomstig hoofstuk 15 van die Wet.

#### **Aansporings, belonings, geskenke en gunste aan munisipaliteite, beamptes en ander rolspelers**

- 47.** (1) Geen persoon wat 'n verskaffer of voornemende verskaffer van goedere of dienste is of 'n ontvanger of voornemende ontvanger van goedere waarmee weggedoen word, mag indirek of deur middel van 'n verteenwoordiger of tussenganger belowe, aanbied of toestaan –
- (a) enige aansporing of beloning aan die munisipaliteit ten opsigte van die toekenning van 'n kontrak; of
  - (b) enige beloning, geskenk, guns of gasvryheid aan –
    - (i) enige beampte; of

(ii) enige ander rolspeler betrokke met die implementering van die voorsieningskanaal betuursbeleid.

(2) Die veantwoordelike beampte moet enige beweerde oortreding van subparagraaf (1) rapporteer aan die Nasionale Tesourie voorlê vir oorweging of die oortreder en enige verteenwoordiger of tussenganger waardeur sodanige persoon na bewering kon opgetree het, gelys moet word in die Nasionale Tesourie se databasis van persone wie verbied word om handel te dryf met die publieke sektor.

(3) Subparagraaf (1) is nie van toepassing op geskenke van minder as R350 in waarde nie.

### **Borgskappe**

**48.** Die rekenpligtige beampte moet sonder versuim enige borgskap wat belowe, aangebied of toegestaan is, hetsy direk of indirek deur 'n verteenwoordiger of tussenganger, deur enige persoon wie -

- (a) 'n Verskaffer of voornemende verskaffer van goedere of dienste is; of
- (b) 'n ontvanger of voornemende ontvanger van goedere waarmee weggedoen is of weggedoen gaan word,

aan Nasionale en Provinsiale Tesourie rapporteer.

### **Besware en klagtes**

**49.** Persone wie gegrief is of stappe neem met die implementering van die voorsieningskanaal bestuurstelsel, kan 'n skriftelike klag teen die besluit of aksie binne 14 dae indien na die besluit of aksie geneem is.

### **Bemiddeling van dispute, besware, klagtes en navrae**

**50.** (1) Die rekenpligtige beampte moet 'n onafhanklike en onpartydige persoon, wie nie direk betrokke is met die voorsieningskanaal bestuursprosesse, aanstel –

- (a) om hulp te verleen met die bemiddeling van dispute tussen die munisipaliteit en ander persone betreffende -
  - (i) enige besluite of stappe geneem met die implementering van die voorsieningskanaal bestuurstelsel; of

- (ii) enige saak voortspruitend uit 'n kontrak wat toegestaan is tydens die duur van die voorsieningskanaal bestuurstelsel; of
- (b) om besware, klagtes of navrae met betrekking tot enige sodanige besluite of stappe of enige sake voortspruitend uit sodanige kontrak, af te handel.
- (2) Die rekenpligtige beampte, of 'n ander beampte aangewys deur die rekenpligtige beampte, is verantwoordelik om die persoon, wie aangestel is, by te staan met die doeltreffende uitvoer van sy of haar funksies.
- (3) Die persoon wie aangestel is moet -
  - (a) daarna streef om alle dispute, besware, klagtes of navrae wat ontvang is, stiptelik af te handel.
  - (b) maandelikse verslae voorlê aan die rekenpligtige beampte ten opsigte van alle dispute, besware, klagtes of navrae wat ontvang, oorweeg en afgehandel is.
- (4) 'n Dispuut, beswaar, klagte of navrae kan verwys word na die betrokke provinsiale tesourie indien -
  - (a) die dispuut, beswaar, klagte of navrae nie binne 60 dae opgelos is nie; of
  - (b) geen reaksie ontvang is binne 60 dae nie.
- (5) Indien die provinsiale tesourie nie die saak kan beslis nie, kan die dispuut, beswaar, klagte of navrae verwys word na die Nasionale Tesourie vir beslissing.
- (6) Hierdie paragraaf moet nie vertolk word dat 'n persoon se regte om 'n hof te nader, aangetas word nie.

### **Kontrakte wat voorsiening maak vir vergoeding gegrond op omset**

- 51. Indien 'n diensverskaffer namens 'n munisipaliteit optree met die voorsiening van 'n diens of optree as invorderaar van fooie, diensteheffings of belastings en vergoeding betaalbaar aan die diensverskaffers vasgestel is op 'n ooreengekome persentasie van die omset vir die diens of die bedrag ingevorder, moet die kontrak tussen die diensverskaffer en die munisipaliteit stipuleer dat -

- (a) 'n Limiet ten opsigte van die vergoeding betaalbaar is aan die diensverskaffer; en
- (b) dat sodanige vergoeding prestasie gebaseer is moet wees.

### **Aanvang**

52. BK 3683 30 NOVEMBER 2011

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**MUNISIPALITEIT BERGRIVIER**  
**GEDRAGSKODE VIR VOORSIENINGSKANAAL**  
**BESTUURSPRAKTISYNS EN ANDER ROLSPELERS**

Die **doel** van hierdie Gedragskode is om wedersydse vertroue en respek te bevorder sowel as 'n omgewing te skep waar sake met integriteit en op 'n billike en redelike wyse bedryf kan word.

**1. Algemene beginsels**

- 1.1 Die munisipaliteit verbind homself tot 'n beleid van regverdige onderhandelinge en integriteit met die hantering van sy sake. Beamptes en ander rolspelers betrokke met die voorsieningskanaal bestuur (VKB) beklee 'n vertrouensposisie wat impliseer dat hulle 'n plig het om in die openbare belang op te tree. Beamptes en ander rolspelers behoort nie hulle pligte uit te voer om op 'n onwettige wyse, enige vorm van vergoeding, betaling of toegif te ontvang vanaf enige persoon, of verskaffer/kontrakteur, ten opsigte van hulleself, hulle gesin of hulle vriende.
- 1.2 Beamptes en ander rolspelers betrokke met VKB, moet toesien dat hulle hulle pligte doeltreffend, effektief en met integriteit nakom ooreenkomstig die betrokke wetgewing, beleide en riglyne. Hulle moet toesien dat publieke bronne verantwoordelik bestuur word.
- 1.3 Beamptes en ander rolspelers betrokke met VKB moet regverdig en onpartydig wees met die uitvoer van hulle funksies. Op geen tydstip behoort hulle onnodige voorkeurbehandeling te gee aan enige groep of individue of onbillik diskrimineer teen enige groep of individue nie. Hulle behoort nie die mag en regte wat in hulle gesetel is, te misbruik nie.

**2. Botsende belange**

- 2.1 'n Beampte of ander rolspeler betrokke met voorsieningskanaal bestuur
  - (a) moet alle verskaffers en voornemende verskaffers gelyk behandel;
  - (b) mag nie sy of haar posisie gebruik vir privaat gewin of om onbehoorlik voordeel te trek uit 'n ander persoon nie;
  - (c) mag geen beloning, geskenk, guns, gasvryheid of ander voordeel direk of indirek, insluitend aan enige naby-familie lid, vennoot of assosiaat van daardie persoon wat 'n waarde van R350 oorskry, aanvaar nie;

- (d) moet besonderhede van enige beloning, geskenk, guns, gasvryheid of ander voordeel belowe, aangebied of toegestaan aan daardie persoon of aan enige naby-familielid, vennoot of assosiaat van daardie persoon, aan die rekenpligtige beampte verskaf.
- (e) Moet aan die rekenpligtige beampte besonderhede verskaf ten opsigte van enige privaat of besigheidsbelang wat daardie persoon, of enige naby-familielid, vennoot of assosiaat in enige voorgestelde verkryging of wegdoenproses of in enige toekenning van 'n kontrak deur die munisipaliteit kan hê;
- (f) Moet onmiddellik terugstaan om op enige wyse deel te hê in die verkryging of wegdoenproses of in die toekenning van 'n kontrak waarby daardie persoon of enige naby-familielid, vennoot of assosiaat enige privaat of besigheidsbelang het.
- (g) Moet enige besigheid, handels- en finansiële belang of aktiwiteite wat onderneem is vir finansiële gewin wat moontlik botsende belange tot gevolg kan hê, verklaar.
- (h) Behoort hom- of haarself nie onder enige finansiële verpligting te plaas ten opsigte van enige individue of organisasies van buite wat hulle moontlik kan beïnvloed met die uitvoer van hulle amptelike pligte nie; en
- (i) Behoort nie onbehoorlik voordeel te trek uit hulle voormalige pos nadat afstand gedoen is van die amptelike pos nie.

### **3 Rekenpligtigheid**

- 3.1 Praktisyns is rekenpligtig verantwoordbaar vir hulle besluite en aksies teenoor die publiek.
- 3.2 Praktisyns behoort publieke eiendom met omsigtigheid te gebruik.
- 3.3 Slegs rekenpligtige beamptes en hulle afgevaardigdes het magtiging om die munisipaliteit te verbind tot enige transaksie vir die verkryging van goedere en/of dienste.
- 3.4 Alle transaksies uitgevoer deur die praktisyn moet op 'n gepaste rekenkundige stelsel aangeteken en rekenskap voor gegee word. Praktisyns mag om geen rede wat ookal enige valse of misleidende aantekeninge op die stelsel maak nie.
- 3.5 Praktisyns moet die rekenpligte beampte bystaan ten einde bedrog, korrupsie, bevoordeling en onbillike en onregverdige praktyke in die voorsieningskanaal bestuurstelsel te bestry.



- 3.6 Praktisyns moet enige beweerde onreëlmatige optrede in die voorsieningskanaal bestuurstelsel, sodra hulle daarvan bewus raak, aan die rekenpligte beampte rapporteer, insluitend –
- (j) enige beweerde bedrog, korrupsie, bevoordeling of onbillike gedrag.
  - (iii) enige beweerde oortreding van die beleid op gunswerwing, belonings, geskenke en gunste aan munisipaliteite of munisipale entiteite, beamptes of ander rolspelers en
  - (iv) enige beweerde oortreding van hierdie gedragskode.
- 3.7 Enige verklarings wat gemaak word, moet aangeteken word in 'n register wat die rekenpligtige beampte vir hierdie doel byhou. Enige verklarings gemaak deur die rekenpligtige beampte moet aan die burgemeester voorgelê word, wie moet toesien dat sodanige verklaring in die register aangeteken is.

#### **4 Openhartigheid**

- 4.1 Praktisyns moet so openhartig as moontlik wees ten opsigte van al die besluite en aksies wat hulle neem. Hulle moet die redes verskaf vir hulle besluite en inligting beperk slegs indien dit in publieke belang is om dit te doen.

#### **5 Vertroulikheid**

- 5.1 Enige inligting wat die eiendom is van die munisipaliteit of sy verskaffers moet te alle tye beskerm word. Geen inligting ten opsigte van enige bod / kontrak / bieder / kontrakteur kan bekendgemaak word indien sodanige optrede die betrokke bieder / kontrakteur se persoonlike regte aantass nie.
- 5.2 Sake van 'n vertroulike aard in die besit van beamptes en ander rolspelers betrokke met VKB, moet vertroulik gehou word tensy wetgewing, die uitvoering van plig of die bepalings van die wet dit andersins vereis. Sodanige beperkings is ook van toepassing op beamptes en ander rolspelers betrokke met VKB na skeiding van diens.

#### **6 Bod spesifikasie / evaluering / toekenning komitees**

- 6.1 Bod spesifikasie, evaluering en toekennings komitees moet namens die munisipaliteit, voorsieningskanaal bestuur op 'n eerlike, regverdig, billike, deursigtige, koste-effektiewe en verantwoordbare wyse, implementeer.

- 6.2 Bod evaluering / toekenning komitees moet op hoogte wees met en hou by die voorgeskrewe wetgewing, voorskrifte en prosedures ten opsigte van voorsieningskanaal bestuur ten einde effektief en doeltreffend te funksioneer.
- 6.3 Alle lede van die toekenning komitees moet klaring ontvang deur die rekenpligtige beampte op die vlak van 'VERTROULIK' en moet versoek word om jaarliks hulle finansiële belang te verklaar.
- 6.4 Geen persoon mag –
- 6.4.1 inmeng met die voorsieningskanaal bestuurstelsel van die munisipaliteit nie; of
- 6.4.2 enige pryskwotasie / bod wysig of mee peuter nadat dit ingehandig is nie.

## **7 Strydende praktyke**

- 7.1 Strydende praktyke is oneties en onwettig en moet ten alle koste vermy word. Hulle sluit in – maar is nie beperk tot –
- Voorstelle vir fiktiewe laer kwotasies.
  - Verwysing na mededinging wat nie bestaan nie.
  - Uitbuit van foute in pryskwotasies / botte.
  - Werwing van pryskwotasies / botte van bidders / kontrakteurs wie se name in die Register vir Tender Oortreders verskyn.